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JOURNAL OF CHINESE HUMANITIES 12 (2026) 6–24

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Economic Institutions in the Qin and Han Dynasties: the Governance of a Unified Empire

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Received 17 November 2025 | Accepted 4 December 2025 | Published online 14 May 2026

Abstract

As the totality of the dominant production relations within a given society, the economic institutions of the Qin and Han periods played a major role in regulating the economic rights and obligations of social classes and groups. Among these institutions, the population-management system—essentially the household registration system—was developed and refined on the basis of status categories such as scholar-officials, farmers, artisans, and merchants. Qin and Han household registers were already well standardized, typically recording name, sex, age, place of origin, residence, social status, physical appearance, height, disabilities, and property. With regard to civilian land tenure, the system was founded on private land ownership. In terms of class relations and the distribution of landholdings, the nobility, bureaucrats, and landlords, although small in number, controlled extensive tracts of land, whereas the far more numerous farmers and artisans held relatively little. Over time, a comprehensive set of legal procedures governing private landholdings took shape, with clearly and specifically defined taxes and corvée obligations for landholders. Qin-Han economic policy centered on the prioritization of agriculture and the restriction of commerce, variously expressed as "honoring agriculture and deprecating commerce" or "esteeming agriculture and disparaging commerce." Within this framework, the annual reporting system emerged as the linchpin of economic administration. Overall, the economic institutions of the Qin and Han dynasties played a major role in the governance of the unified empire. They not only provided the material foundation for the establishment and development of a centralized state but also embodied the state's

Published with license by Koninklijke Brill BV | DOI:10.1163/23521341-12340212
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capacity to regulate and manage the economic sphere, leaving behind valuable lessons and experience.

Keywords

Qin and Han dynasties – economic institutions – unified empire – state governance

1 The Establishment and Refinement of the Qin–Han Household Registration System

The economic institutions established after the First Emperor of Qin 秦始皇 (r. 221–210 BCE) unified the realm were grounded in the institutional framework created through the Shang Yang 商鞅 reforms (359–350 BCE). These reforms largely shaped the institutional foundations of the Qin (221–206 BCE) and Han (206 BCE–220 CE) periods. With the ultimate goal of consolidating and maintaining imperial rule, the primary function of this extensive system of economic institutions was to regulate the economic rights and obligations of different social classes and groups. Continuing the pre-Qin social division of scholar-officials (*shi* 士), farmers (*nong* 農), artisans (*gong* 工), and merchants (*shang* 商), the Qin and Han states developed corresponding institutional norms. The "Shihuozhi" 食貨志 chapter of the *Hanshu* 漢書 states:

> The scholar-official, the farmer, the artisan, and the merchant—these four groups each have their respective occupations. One who studies to hold office is called a scholar-official; one who cultivates land and grows grain is called a farmer; one who works skillfully to make implements is called an artisan; one who circulates goods and trades commodities is called a merchant. A sage-king assigns tasks according to people's abilities, and the four groups exert their strength to fulfill their duties. Thus, there are no idle officials occupying posts at court, no loafers in the villages, and no tracts of land lying abandoned.[1]

The occupational division among the four categories of the people was not always rigid. For example, in the early and middle Western Han (202 BCE–8 CE), merchants often "accumulated wealth through secondary [non-agricultural]

1 *Hanshu* 漢書 (Beijing: Zhonghua shuju, 1962), 24.1117–8.

pursuits and then used the profits to purchase farmland, relying on the stability of agricultural production to preserve and pass on their wealth."[2] Another example is the emergence of powerful local magnates from the late Western Han to the Eastern Han (25–220) periods, who integrated the roles of bureaucrat, landlord, and merchant.[3] Nevertheless, it remains an indisputable fact that Qin–Han society was generally divided into scholar-officials, farmers, artisans, and merchants. One of the major mechanisms for safeguarding and enforcing this social division was the household registration (*huji* 戶籍) system, which was based explicitly on social status. For example, "Qin commoners who held a rank of Grand Master of State [*gong dafu* 公大夫] or above in the twenty-rank military merit system were entitled to be treated with the same ceremonial respect as that accorded to district magistrates [*xianling* 縣令] and district aides [*xiancheng* 縣丞]."[4] Another regulation stated: "Merchants who were registered in the special market household category, along with their family members, were prohibited from holding registered agricultural land."[5]

According to the "Qinshihuang benji" 秦始皇本紀 chapter of the *Shiji* 史記, in the sixteenth year of King Zheng of Qin 秦王政 (r. 246–210 BCE), in the ninth month, "troops were dispatched to receive the territory of Han's Nanyang, and Teng was appointed acting governor of Nanyang. It was at this time that the first order requiring adult males to register their ages was issued."[6] This indicates that, on the eve of national unification, the Qin household registration system had already explicitly mandated the age registration of males. Further evidence comes from the Qin legal texts unearthed at Shuihudi 睡虎地. The "Statutes on Enrollment" (*fu lü* 傅律) states: "Commoners who are not yet eligible for old-age exemption from service, or who have reached the age of exemption but fail to apply, and dare to commit fraud, shall be fined two suits of armor."[7] The Liye 里耶 Qin Slip 16–9 records: "On the twentieth day of the fifth month in the twenty-sixth year [of the First Emperor of Qin], Tui 厓, the Chief of Qiling 啓陵 Township [a low-ranking official, or *sefu* 嗇夫], Qianling 遷陵 District, hereby humbly reports that the Acting Official of Du 都 Township Jia 嘉, has declared: seventeen households from Zhuli 渚里 in Qiling Township have relocated to Du Township, but none of their age

2 *Shiji* 史記 (Beijing: Zhonghua shuju, 1959), 129.3281.

3 Jin Wen 晉文, "Cong Xihan yishang zhengce kan guanliao dizhu de jingshang" 從西漢抑商政策看官僚地主的經商, *Zhongguo shi yanjiu* 中國史研究, no. 4 (1991): 60–66.

4 *Hanshu*, 1.54.

5 *Shiji*, 30.1430.

6 Ibid., 6.232.

7 *Qinlü zachao* 秦律雜抄 Slips 32–33, in *Qin jiandu heji: shiwen zhushi xiuding ben* 秦簡牘合集：釋文注釋修訂本, ed. Chen Wei 陳偉 (Wuhan: Wuhan daxue chubanshe, 2016), 1: 171.

registers were transferred accordingly."[8] This further demonstrates that, during the Qin dynasty, household registration procedures had already become fairly standardized.

In the early Western Han, the "Statutes on Households" (*hu lü* 戶律) chapter of the *Ernian lüling* 二年律令 in the Zhangjiashan 張家山 Han Slips introduced even stricter provisions regarding household registration:

> All commoners must personally report their age. Those who are too young to make the report on their own, and who have no parents or siblings to report on their behalf, shall have their age determined by an official would determine the child's age through comparative assessment. Whether declaring one's own age, reporting the age of a child, or reporting the age of a sibling, if the declared age is off by three years or more, the offender shall be sentenced to the penalty of shaving the beard and sideburns [a sentence known as *nai* 耐]. (Slips 325–326)

> The five types of registers, including residential household registers [*minzhai yuanhu ji* 民宅園戶籍], annual detailed registers [*nianxi ji* 年細籍], field-area land registers [*tianbi di ji* 田比地籍], land-allocation registers [*tianming ji* 田命籍], and land-rent registers [*tianzu ji* 田租籍] are all to be carefully copied and submitted to the district court. These records are to be stored in chests or boxes, sealed with the stamps of the district magistrate or district aide. Whenever it becomes necessary to open the archive for administrative purposes, the clerks and officials responsible are required to break the seal using the stamp of the district magistrate or district aide, gather and verify the records, and then reseal the archive after use. Any violation of these procedures incurs a fine of four *liang* 兩 of gold.[9] (Slips 331–333)

The "annual detailed register" was likely the register documenting each household's head, family members, names, sex, ages, and information relevant to their corvée obligations and poll taxes. After the reign of Emperor Wen 漢文帝

8 Liye Qinjian bowuguan 里耶秦簡博物館 and Chutu wenxian yu Zhongguo gudai wenming yanjiu xietong chuangxin zhongxin Zhongguo renmin daxue zhongxin 出土文獻與中國古代文明研究協同創新中心中國人民大學中心, ed., *Liye Qinjian bowuguan cang Qinjian* 里耶秦簡博物館藏秦簡 (Shanghai: Zhongxi shuju, 2016), 208. Translator's note: The Liye Qin slip numbers cited in this article refer to excavation registration numbers.

9 Zhangjiashan 247 hao Hanmu zhujian zhengli xiaozu 張家山二四七號漢墓竹簡整理小組, ed., *Zhangjiashan Hanmu zhujian 247 hao mu* 張家山漢墓竹簡（二四七號墓）, revised transcription (Beijing: Wenwu chubanshe, 2006), 53–54.

(r. 180–157 BCE), household-register entries in the Han dynasty became even more detailed and refined, covering names, sex, age, place of origin, residence, social status, physical appearance, height, disabilities, and property. For example, in the "Xuandiji" 宣帝紀 chapter of the *Hanshu*, an edict from the ninth month of the fourth year of the Dijie 地節 era (69–66 BCE) states:

> It is hereby ordered that all commanderies and kingdoms shall report annually the names, counties, ranks, and villages of prisoners who die in custody as a result of beating, exposure and hunger, or illness. The Counselor-in-Chief [*chengxiang* 丞相] and the Censor-in-Chief [*yushi* 御史] shall assess the performance of the commanderies and make known the best and worst.[10]

Yan Shigu 顏師古(581–645) notes: "'Name' refers to the individual's personal name; 'county' refers to the county of registration; 'rank' refers to an individual's official rank or title of nobility; 'village' refers to their dwelling place."[11]

Among the Han slips from Xuanquan 懸泉, we also find household-register slips recording "name, county, rank, and village" along with age and household-head information.[12] Regarding the timing of household registration and administrative procedures, the Han largely inherited Qin practices, which were primarily conducted in the eighth month. For example:

> It is perpetually decreed in the eighth month, township officials, district officers, and clerks jointly examine the household registers, and deposit the duplicate copies in the county court. If a household has relocated, then its household register, including age, rank, and other details, must be sealed and transferred to the administrative office of its new place of residence. (Slip 328)

> Anyone wishing to separate from the main household and establish an independent household must apply during the eighth-month household-registration period; applications submitted outside this period will not be accepted.[13] (Slip 345)

10 *Hanshu*, 8.253.

11 Ibid., 253.

12 Zhang Junmin 張俊民, "Dunhuang xuanquan chutu Hanjian suojian renming zongshu 2: yi shaoshu minzu renming wei zhongxin de kaocha" 敦煌懸泉出土漢簡所見人名綜述（二）—以少數民族人名為中心的考察, *Xiyu yanjiu* 西域研究, no. 4 (2006): 1–11.

13 Zhangjiashan 247 hao Hanmu zhujian zhengli xiaozu, *Zhangjiashan Hanmu zhujian 247 hao mu*, 54 and 56.

Thus, the statement "According to Han law, population tallies were customarily conducted in the eighth month"[14] reflects a fixed institutional practice of both the Western and Eastern Han.

2 The Nature and Content of the Qin–Han Land Tenure System

From the perspective of state governance and administration, the Qin–Han principle of the "four categories of the people each having their proper occupation" essentially meant that farmers were to engage in agricultural production, artisans in the manufacture of tools and goods, and merchants in trade, so that taxes could be levied upon them and they could fulfill corvée or military obligations. Scholar-officials, for their part, were responsible for administering agriculture, industry, and commerce, as well as their own bureaucratic hierarchy, to ensure the functioning of institutions, the implementation of policies, and the operation of the state apparatus. Because the Qin and Han empires were fundamentally agrarian societies, land was the most important means of production. Accordingly, the land tenure system became the most crucial economic institution of the time.

Broadly speaking, the Qin–Han land system consisted of three major components. First, the form of civilian land tenure was one of private land ownership. The ownership of civilian land during the Qin era primarily involved two methods: first, the system of land grants for those possessing noble ranks; and second, the system of land allocation for those without rank. In terms of class relations and the relative amount of land held, the aristocracy, high officials, and landlords, though few in number, owned large tracts of land, whereas the far more numerous independent farmers and artisans possessed comparatively little. Yet regardless of whether land was granted to the ranked or allocated to the unranked, the underlying principle was private land ownership.

The Yuelu 嶽麓 Qin Slips case titled "Shijie Wan an" 識劫婉案 provides irrefutable evidence of this. The case, which occurred in the eighteenth year of King Zheng of Qin, repeatedly mentions that Grand Master (*dafu* 大夫) Pei 沛 distributed "twenty *mu* 畝[15] of paddy fields" from his personal property directly to a person called Shi 識, with the approval of local officials.[16] Shi's status had

14 *Hou hanshu* 後漢書 (Beijing: Zhonghua shuju, 1965), 400.

15 Translator's note: In the Qin and Han dynasties, 1 *mu* 畝 was approximately 0.114 acres, or about 461 square meters.

16 Zhu Hanmin 朱漢民 and Chen Songchang 陳松長, ed., *Yuelu shuyuan cang Qinjian* 嶽麓書院藏秦簡 (Shanghai: Shanghai cishu chubanshe, 2013), 3: 155.

originally been that of Pei's *li* 隸, a household servant; he later became an independent commoner registered as a common soldier (*shiwu* 士伍), and after military service eventually attained the status of Grandee of the First Order (*gongshi* 公士).[17] This demonstrates clearly that land granted by Qin officials could be inherited, gifted, bought, and sold.

Further evidence appears in the Liye Qin Slip, *Chugao zhi* 芻稿志, which records: "The fields cultivated by the commoners of Du Township within the boundary of Qiling amount to 141 *mu*, for which they owe 85 coins in fodder tax. The fields cultivated in Erchun 貳春 within the same township amount to 247 *mu*, for which they owe 149 coins."[18] This indicates that in the Qin dynasty, people could cultivate land across township boundaries, and that land transactions and circulation were already occurring.

In the early Western Han, the *Ernian lüling* combined the Qin systems of land grant and land allocation into a single framework. While reorganizing the existing arable land, the statutes encouraged the opening of new fields and established quotas of state-owned land resources for holders of various ranks, from marquis of Guannei (*Guannei hou* 關內侯) down to pardoned convict (*yin guan* 隱官). The statutes also recognized and protected land reclaimed from grassland, allowing such land to be inherited, transferred, sold, or gifted.[19] Civilian land tenure in the early Han was likewise based on private land ownership. As Dong Zhongshu 董仲舒 (179–104 BCE) observed:

> When it came to Duke Xiao of Qin 秦孝公, however, matters were quite different. He employed Shang Yang to carry out reforms, altering the institutions of the ancient kings. He abolished the well-field system and permitted the buying and selling of land, enabling the wealthy to amass vast estates whose boundaries stretched in all directions, while the poor were left without even a patch of ground on which to stand an awl. … After the Han dynasty was established, it likewise continued to follow the Qin system without change.[20]

It is furthermore notable that large-scale land annexation had already emerged by the time Emperor Wu 漢武帝 (r. 141–87 BCE) ascended the throne.

17 Translator's note: The lowest rank in the Qin twenty-rank military merit system.

18 Chen Wei 陳偉, ed., *Liye Qinjiandu jiaoshi* 里耶秦簡牘校釋 (Wuhan: Wuhan daxue chubanshe, 2018), 2: 152.

19 Jin Wen 晉文, "Zhangjiashan Hanjian zhong de tianzhi deng wenti" 張家山漢簡中的田制等問題, *Shandong shifan daxue xuebao* 山東師範大學學報, no. 4 (2019): 72–93.

20 *Hanshu*, 24.1137.

Second, the private ownership of commoner land in the Qin and Han gradually developed into a full set of legally prescribed procedures. Whether a person held rank or not, the prerequisite for possessing land was the establishment of a household, known as "being a registered household" (*wei hu* 為戶). The "Statutes on Households" chapter of the *Ernian lüling* states:

> In the event of the unfortunate death of a household head, his heir shall be permitted to select land and residences first, according to the quota, and only thereafter shall the remainder be distributed. The household head's other sons who wish to establish a separate household shall be given land and residences in accordance with their respective quotas. Those sons who had previously established a household but possessed no land or residence, or whose land and residences did not meet the full quota, shall be allowed to make up the shortfall in land and residence. However, those whose residences are not adjacent to those of the deceased household head shall not be entitled to participate in the inheritance of land and residences.[21] (Slips 312–313)

Although "allocating land" (*xingtian* 行田) sometimes had to take the situation of "living together" (*tongju* 同居) into account, the ability to "be a registered household" was the fundamental prerequisite for civilian land tenure in the Qin and Han periods. Regarding the acquisition of land, apart from land granted through rank or land transferred by private transaction, the procedures for state allocation in the Qin were quite complex. The Liye Qin Slips provide two examples of land-allocation cases:

> On the eighteenth day of the sixth month, in the thirty-third year of the First Emperor, the Acting Field Custodian [*tianshou* 田守] Wu 武 hereby compiles a written record [*yuanshu* 爰書] of a verbal request as follows: Wu Wu 吾武, a common soldier from Gaoli 高里, personally states: "I request official approval to reclaim six *mu* of uncultivated land outside my own gate, guaranteeing that I will permanently hold and use it as arable land." The local land clerk [*dianman* 典謾] conducted the initial assessment of the request.
>
> On the eighteenth day of the sixth month, the Acting Field Custodian Wu humbly reports: One petition from a common soldier requesting to

21 Zhangjiashan 247 hao Hanmu zhujian zhengli xiaozu, *Zhangjiashan Hanmu zhujian 247 hao mu*, 52.

> reclaim grassland has been submitted. Respectfully reported. / Written by Xian 銜. (9–2344)
>
> On the twenty-seventh day of the third month in the thirty-fifth year of the First Emperor, Zi 茲, the chief of Erchun 貳春 Township hereby compiles a written record of a verbal request: Yin 慭, a widow from Nanli 南里, personally states: "I request official approval to reclaim half a *mu* of abandoned grassland that was formerly mulberry land, located north of my original fields, guaranteeing that I will permanently hold and use it as mulberry land."
>
> On the twenty-seventh day of the third month, Zi of Erchun Township humbly reports: Submitted. Respectfully reported. / Written by Qu 詘.[22] (9–15)

Based on the commoners' petitions to "request reclamation" (*ye ken* 謁墾), the township's verification of the area, location, and intended use of the land, and the *yuanshu* drafted by the field custodian on the basis of the township clerk's assessment, it is clear that the registration of land allocation in the Qin dynasty generally involved three stages: self-reporting, official assessment, and subsequent review.[23] In addition, household registers recorded each household's arable land and the actual cultivated area.

By comparison, the Han dynasty's land registration for commoner households was somewhat simplified. As seen in the "Statutes on Households" chapter of the *Ernian lüling* cited earlier—namely, the "field-area land register," "land-allocation register," and "land-rent register"—early Han land registration likely focused on the areas of grassland, arable land, and reclaimed land held by each household. After Emperor Wen came to power, the registration system may have been further simplified to include only each household's arable land and actual cultivated acreage.

Finally, there were clear and specific regulations regarding the obligations of those who held commoner land. In general, regardless of their status as scholar-officials, farmers, artisans, or merchants, once individuals possessed land, they were required to pay taxes and perform corvée labor. With respect to taxation, Qin commoner land was classified under several distinct categories. Aside from the *citian* 賜田 (granted fields) awarded to those who achieved military merit, allocated land was divided into *caotian* 草田 (grassland awaiting

22 Chen Wei, *Liye Qinjiandu jiaoshi*, 2: 477 and 21.

23 Jin Wen 晉文, "Xinchu Qinjian zhong de shoutianzhi wenti" 新出秦簡中的授田制問題, *Zhongzhou xuekan* 中州學刊, no. 1 (2020): 129–34.

reclamation), *kentian* 墾田(reclaimed land), *yutian* 輿田 (actually cultivated land), and *shuitian* 稅田 (tax land). For example, Liye Qin Slip 8–1519 records: "In the thirty-fifth year of the First Emperor, the township's reclaimed fields included 5,295 *mu* of cultivated land, of which 442 *mu* were designated as tax land. A total of 152 households paid 677 *shi* 石[24] of grain rent.[25]

According to the Qin Slips, Qin farmers paid fodder tax (*chu gao* 芻稾) based on the amount of grassland that each household had petitioned to reclaim. They paid land rent based on the amount actually under cultivation. The rent rate for tax land was generally one-tenth of the harvest; in newly opened regions such as Dongting 洞庭, it was one-twelfth. The output-based rent could vary from one *dou* 斗 per three *bu* 步 to one *dou* per twenty-four *bu*,[26] depending on land productivity.[27] Qin farmers were also required to pay household tax (*hufu* 戶賦) on a per-household basis.

In the Han dynasty, taxes on commoner land were gradually reduced. According to the *Ernian lüling* and the Han slips from Fenghuangshan 鳳凰山, early Han farmers paid fodder tax based on the number of reclaimed fields they actually cultivated. During the reigns of Emperor Wen and Emperor Jing 漢景帝 (r. 157–141 BCE), this tax was reduced by approximately half. The early Han retained only two household-based taxes: the household tax (*hu fu*) and the household fodder tax (*hu chu* 戶芻). Land rent was reduced from one-tenth to one-fifteenth of the harvest, and under Emperor Jing further reduced to one-thirtieth. A simpler and more equitable fixed-rent system was also implemented.

While a rudimentary form of poll tax already existed in the Qin dynasty, the Han dynasty formally established China's earliest poll-tax system, which comprised two categories: the adult poll tax (*suan fu* 算賦) and the minor poll tax (*kou qian* 口錢). The adult poll tax was levied on adult males from age fifteen until exemption by old age, usually 120 coins per person per year. The minor poll tax was levied on children from age three (raised to age seven during the reign of Emperor Yuan 漢元帝) to age fourteen, usually amounting to 20 coins per person per year (increased to 23 coins during Emperor Wu's reign). As

24 Translator's note: In Qin–Han China, the *shi* 石 was a unit of volume for grain, equivalent to approximately 20 liters. One shi equaled 10 *dou* 斗 or 100 *sheng* 升.

25 Chen Wei 陳偉, ed., *Liye Qinjiandu jiaoshi* 里耶秦簡牘校釋 (Wuhan: Wuhan daxue chubanshe, 2012), 1: 345.

26 Translator's note: In Qin–Han China, the *dou* 斗 was a unit of volume for grain (approx. 2 liters), and the *bu* 步 was a unit of length (approx. 1.38 m). In land measurement, *bu* referred to the square *bu*; one *mu* 畝 equaled 240 square *bu*.

27 Jin Wen 晉文, "Shuidihu Qinjian yu shoutianzhi yanjiu de ruogan wenti" 睡虎地秦簡與授田制研究的若干問題, *Lishi yanjiu* 歷史研究, no. 1 (2018): 158–77.

for corvée labor, it generally consisted of annual labor service (*gengyi* 更役) and military service (*bingyi* 兵役). Adult men and women in the Qin and Han were generally subject to labor service, typically serving one month per year; able-bodied adult males were subject to military service, which usually lasted two years. As stated in the *Hanshu shihuozhi*: "Service of one month per year constituted rotational labor service [*gengzu* 更卒], while two years of service constituted regular service [*zhengzu* 正卒], with one year devoted to garrison duty and one year to labor service. As a result, the burden of corvée labor increased by roughly thirtyfold compared with earlier periods."[28] Women in the Han dynasty, during certain periods, were granted exemptions from annual labor service;[29] however, in exceptional cases, records also show that some women performed military service.[30]

It should be noted that the primary bearers of these taxes and corvée obligations were farmers and small-scale artisans. Aristocrats, bureaucrats, and many landlords enjoyed various privileges and exemptions. For example, in the early Han, shortly after Emperor Hui 漢惠帝 (r. 195–188 BCE) ascended the throne, an edict declared:

> For current scholar-officials of six hundred *shi* or above who live with their parents and wives, and for former scholar-officials who once wore the seals of General [*jiangjun* 將軍] or Defender [*duwei* 都尉] and led troops, as well as those who held offices of two thousand *shi*, their households shall pay only the military tax; they shall not be required to fulfill any other taxes or labor obligations.[31]

The "Statutes on Enrollment" further specified the ages at which individuals of different ranks were exempt from service:

> Those holding the rank of Grand Master or above are exempt from service at age fifty-eight; those holding the rank of Grandee of the Fourth Order [*bugeng* 不更] at sixty-two; Grandee of the Third Order [*zanniao* 簪裊] at sixty-three; Grandee of the Second Order [*shangzao* 上造] at sixty-four; Grandee of the First Order [*gongshi* 公士] at sixty-five; and government

28 *Hanshu*, 24.1137.

29 Zhang Rongqiang 張榮強, "'Ernian lüling' yu Handai keyi shenfen" "二年律令" 與漢代課役身分, *Zhongguo shi yanjiu* 中國史研究, no. 2 (2005): 31–35.

30 Wang Zijin 王子今 and Sun Zhongjia 孫中家, "Zhanguo Qinhan shiqi de nüjun" 戰國秦漢時期的女軍, *Shehuixue yanjiu* 社會學研究, no. 6 (1996): 111–16.

31 *Hanshu*, 2.85–86.

> laborers [*gongzu* 公卒][32] at sixty-six all are considered exempt from labor service due to old age.[33] (Slip 356)

Another statute defined the ages at which sons of different rank groups had to be entered into the *fu* registers (to begin military and labor service):

> Sons of those below the rank of Grandee of the Fourth Order must be entered at age twenty; sons of those holding ranks from Grand Masters to Five Grand Masters, as well as minors whose fathers hold ranks from below Grandee of the Fourth Order up to Grandee of the Second Order, must be entered at age twenty-two; sons of those holding ranks of ministers [*qing* 卿] and above, as well as minors whose fathers hold ranks of Grand Masters and above, must be entered at age twenty-four.[34] (Slip 364)

These regulations clearly demonstrate the preferential treatment afforded to those with ranks of Grand Masters and above. During major festivals, or in times of natural disaster, epidemic disease, or other exceptional circumstances, tax and corvée obligations were also reduced or waived, either nationwide or in specific regions, for vulnerable groups such as the elderly, the infirm, the disabled, and pregnant women.

3 The Core Focus of Qin–Han Economic Institutions

As traditional agrarian societies, the Qin and Han dynasties formulated their economic policies on the basis of their specific levels of productive capacity and broader social conditions. The fundamental starting point for policymaking was determining how best to promote agricultural development so as to secure state revenue and ensure the mobilization of corvée labor. Since the dominant mode of production was a natural economy, where the vast majority of peasants combined farming with household handicrafts, and commodity exchange remained limited, the central thrust of Qin–Han economic policy

32 Translator's note: *Gongzu* 公卒 held no noble rank in the Qin twenty-rank military merit system. Their status was below the lowest rank (*gongshi* 公士) but above ordinary commoners (*shiwu* 士伍).

33 Zhangjiashan 247 hao Hanmu zhujian zhengli xiaozu, *Zhangjiashan Hanmu zhujian 247 hao mu*, 57–58.

34 Ibid., 57–58.

was the prioritization of agriculture and the restriction of commerce (*zhongnong yishang* 重農抑商), variously expressed as "honoring agriculture and deprecating commerce" (*zhongnong jianshang* 重農賤商) or "esteeming agriculture and disparaging commerce" (*zhongnong qingshang* 重農輕商). The First Emperor of Qin openly declared: "The Emperor's achievements lie in diligently honoring the fundamental [i.e., agriculture]. By promoting agriculture and eliminating secondary [i.e., commercial] pursuits, the common people become wealthy." He further emphasized that "men delight in working their fields, and women diligently practice their crafts, each performing their tasks in proper order."[35] This not only emphasized the fundamental national policy of "honoring agriculture and eliminating secondary pursuits" but also highlighted the state's commitment to the small peasant economy characterized by "men ploughing, women weaving." This is thoroughly confirmed by the Shuidihu and Liye Qin Slips, through examples such as "those who live together must not be summoned to corvée at the same time,"[36] "during busy agricultural seasons, do not mobilize the common people for labor service" (16–5),[37] and the case in which "a common soldier named Ku, from Fanyang 蘩陽 village in Chengfu 城父, married the daughter of a merchant and was punished with four years of frontier garrison service" (8–466).[38] However, overly suppressing commerce created an antagonism between the "fundamental" (agriculture) and the "secondary" (commerce), which significantly constrained the development of both agriculture and handicrafts and caused great inconvenience to people's livelihood. After the establishment of the Western Han, the dynasty drew lessons from Qin policies and no longer enforced an extreme anti-commercial stance. Instead, it adopted a policy of "honoring agriculture and disparaging commerce."[39] Although agriculture remained regarded as the foundation of the realm, merchants were treated with political disdain but economic leniency.

As stated in the "Pingzhunshu" 平准書 chapter of the *Shiji*, "After the empire was pacified, Emperor Gaozu 高祖 decreed that merchants were forbidden to wear silk clothing or ride in carriages, and that taxes on them should be

35 *Shiji*, 6.245 and 252.

36 *Qinlü zachao* Slip 39, in *Qin jiandu heji*, 1: 176.

37 Liye Qinjian bowuguan and Chutu wenxian yu Zhongguo gudai wenming yanjiu xietong chuangxin zhongxin Zhongguo renmin daxue zhongxin, *Liye Qinjian bowuguan cang Qinjian*, 207.

38 Chen Wei, *Liye Qinjiandu jiaoshi*, 1: 161.

39 Jin Wen 晉文, "Cong Shangyang bianfa dao Xihan qianqi yishang zhengce de zhuanbian" 從商鞅變法到西漢前期抑商政策的轉變, *Guangming ribao* 光明日報, 13 February 1985, "Shixue" 史學, section 3.

increased to trouble and humiliate them."[40] Yet the "Huozhi liezhuan" 貨殖列傳 chapter of the *Shiji* notes: "When the Han arose, the area within the seas was unified, passes and bridges were opened, and restrictions on mountains and marshes were relaxed. Consequently, rich merchants and great traders circulated throughout the empire, and all goods traded flowed freely, allowing the merchants to achieve what they desired."[41]

By the mid-reign of Emperor Wu, however, financial shortages prompted the state to reintroduce harsh anti-commercial measures, such as the property tax on merchant capital (*suanmin* 算緡) and the informant-based tax enforcement (*gaomin* 告緡), state monopolies on salt and iron (*yantie guanying* 鹽鐵官營), as well as equal transportation (*junshu* 均輸) and price stabilization (*pingzhun* 平准) systems. After Emperor Yuan (r. 48–33 BCE), the policy shifted again to "honoring agriculture and lightening restrictions on commerce," and private industries and merchants were no longer tightly controlled. For the remainder of the Eastern Han, except for brief early experiments with "banning the two secondary occupations" and the continued operation of salt–iron monopolies and equalizing bureaus, the general national policy remained one of prioritizing agriculture over commerce.

Governing the state relies heavily on governing the scholar-officials. During the Qin and Han, aside from the emperor, who wielded supreme authority, the scholar-officials at all administrative levels, from the central government down to the local township granary clerks, were directly responsible for economic administration. To ensure the implementation of economic institutions and to evaluate administrative performance, the annual reporting (*shangji* 上計) system, which originated in the Warring States period (475–221 BCE), became the core mechanism of economic management.

Local administrators were required each year to dispatch Accounts Clerks (*jili* 計吏) to the imperial court to submit detailed reports on local conditions. The documents they submitted were called "collection registers" (*jibu* 計簿 or *jibu* 集簿), and typically contained data on population, reclaimed land, taxes and corvée labor, public security, and natural disasters. Following the assessment, scholar-officials of various ranks were promoted, demoted, rewarded, or punished based on the results. These categorized data were typically compiled from the statistics reported by villages and townships, reviewed at the district court, and organized either into single-topic or multi-topic documents, which were then consolidated into a county-level collection register for submission to the commandery (or Territorial Administrations [*junguo* 郡國] in

40 *Shiji*, 30.14.
41 Ibid., 129.3261.

Han terminology). The commandery would in turn compile its own collection register and submit it to the imperial court at year's end.

Due to the limited survival of early documents, the content of the annual reporting system had long remained obscure. Newly published bamboo slips, however, have provided vivid and valuable evidence. For instance, the Western Han slip from Changsha Zoumalou 長沙走馬樓 titled "Duxiang qinian kentian zubu" 都鄉七年墾田租簿 is a single-topic document detailing land conditions and rent amounts; the Tushantun 土山屯 Slips from Qingdao 青島, "tangyi yuanshou ernian yaojubu" 堂邑元壽二年要具簿, is a multi-topic administrative record including geography, population, reclaimed fields, taxes, and corvée obligations. The previously published Yinwan 尹灣 Han Slips of the collection register type represent a nearly complete set of accounting registers for the Donghai 東海 commandery in the late Western Han. Overall, the annual reporting system of the Qin and Han dynasties greatly strengthened central control over local administrations, particularly in fiscal matters.

4 The Functions and Limitations of Qin–Han Economic Institutions

The economic institutions of the Qin and Han dynasties were highly reflective of the economic conditions of their time and played a major role in imperial governance. The system was largely adapted to the level of productivity in the Qin and Han, which favored the coordinated development of agriculture, handicrafts, and commerce. It provided substantial human, material, and financial resources for the operation of the state apparatus and supplied a solid institutional foundation for the formation and expansion of a unified empire. For example, when Liu Bang 劉邦 (256–195 BCE) captured the Qin capital of Xianyang 咸陽, Xiao He 蕭何 (d. 193 BCE) "was the only one to rush ahead to the Counselor-in-Chief's and Censor-in-Chief's offices to secure the Qin laws, maps, and documents." This allowed Liu Bang to "gain complete knowledge of the strategic passes, the population distribution, and the strengths and weaknesses of each region."[42]

Similarly, "the Guanzhong 關中 region comprises one-third of the empire, but its population is less than three-tenths of the whole; yet in terms of wealth, it accounts for six-tenths of the total."[43] This made Guanzhong the strategic center of the empire and reflected the long-term results of prioritizing agriculture. It is no exaggeration to say that the prosperity and advancement of

42 Ibid., 53.2014.

43 Ibid., 129.3262.

the Qin-Han economy, especially the formation of periods of great order like the Rule of Wen and Jing (*Wen-Jing zhi zhi* 文景之治), the Revival of Zhao and Xuan (*Zhaoxuan zhongxing* 昭宣中興) and the Revival of Guangwu (*Guangwu zhongxing* 光武中興), were directly related to the refinement of the economic system. Even during the founding and peaceful periods, this vast and well-ordered system supplied the state with a continuous flow of revenues. For instance, in the late Western Han, from poll tax alone, "since the reign of Emperor Xuan 漢宣帝, the annual adult poll tax revenues amounted to more than four billion coins."[44]

Conversely, the destruction of economic institutions and the severe decline of the economy inevitably undermined the state's governing capacity and could even lead to political collapse. The description, "Internally, grand construction works are undertaken; externally, campaigns are waged against the tribes. Two-thirds of the people's harvest is taken as tax, and those living to the left of the village gate are drafted for frontier garrison duty. Men labor in the fields yet cannot produce enough food; women weave tirelessly yet cannot produce sufficient clothing,"[45] vividly portrays the causes of the Qin dynasty's fall under the Second Emperor.

Second, as a major component of the broader state institutional system, Qin–Han economic institutions not only provided the material basis for governing a unified empire but also embodied the state's capacity to regulate and manage the economic sphere. For example, the increasingly refined household registration system, implemented uniformly across commanderies and counties, demonstrated the administrative competence of scholar-officials at every level and revealed the strength of centralized authority. A striking contrast can be seen between the relatively reliable population statistics of the Qin and Han and the often incomplete or falsified household figures of later periods of fragmentation.

Similarly, pro-natalist policies, executed through both macro-level and micro-level interventions, clearly achieved rapid population growth. Yet during periods of social turmoil and regime change, war, economic devastation and weakened state control frequently led to massive death and flight, resulting in situations where "the realm was left empty and wasted, and household

44 Huan Tan 桓譚, "'Xinlun' juan zhong 'qianfei'" "新論" 卷中 "譴非", in vol. 14 of *Quan houhan wen* 全後漢文, in *Quan Shanggu sandai Qin Han Sanguo Liuchao wen* 全上古三代秦漢三國六朝文, coll. and ed. Yan Kejun 嚴可均 (Beijing: Zhonghua shuju, 1958), 542 (lower column).

45 *Hanshu*, 24.1126.

registrations were reduced by half."[46] Land institutions and the systems of taxation and corvée likewise reflected the governing power of the Qin and Han. For most of this period, the state was able to maintain a hierarchy of landholding according to social rank and ensure that the majority of farmers and artisans served as the primary bearers of taxes and labor obligations, thereby securing the continuity of social production and maintaining the hierarchical economic order. As Marx aptly observed, "A strong government and heavy taxation are one and the same."[47] The consistent enforcement of agrarian policy and the rigor of the annual reporting system further reflected the resolute state will of the Qin and Han. In a sense, the effectiveness of Qin–Han economic institutions served as a microcosm of the overall level of the state's governance capacity.

Third, as social and economic conditions evolved, the Qin and Han courts continually summarized experience, reflected on past failures, and adjusted or improved economic institutions to enhance governance. Although such examples are fewer for the Qin, one noteworthy case is that in densely populated regions Qin land allotments generally limited each household (or adult male) to around one hundred *mu*, or even less. In contrast, in sparsely populated frontier regions, especially the southern "newly incorporated lands" such as Dongting Commandery, there appeared to be no strict limits on allotments, and tax rates for such land were lower than in the Central Plains. These policies reflected a principle of adapting to local conditions and were highly beneficial for pacifying and stabilizing frontier regions.

The Han dynasty demonstrated more pronounced improvement and refinement of the economic system. Taking land policy as an example, in light of worsening land concentration and the continuous bankruptcy of small farmers, the state adopted multiple measures to alleviate and improve farmers' access to land, such as opening mountains and marshes for settlement and cultivation, granting temporary use of state lands, relocating populations to frontier regions for land reclamation, implementing land limits, and conducting systematic land surveys. Likewise, in taxation and corvée, the early Han, mindful of the Qin collapse, implemented light taxes and reduced labor service.

Under Emperors Wen and Jing, the burdens were dramatically reduced, and this general trend continued until the late Eastern Han. For instance, even in relatively underdeveloped Qianling, the Qin rent rate for ordinary fields

46 Ibid., 7.233.

47 *Makesi Engesi xuanji* 馬克思恩格斯選集 (Beijing: Renmin chubanshe, 2012), 1: 766.

had already reached 1 *dou* and 3 *sheng* 升[48] per *mu*.[49] Yet according to the newly published "Tangyi yuanshou ernian yaojubu," "The determined taxable reclaimed fields amount to 460,770 *mu*; the land rent to be collected totals 36,723.07 *shi*" (M147: 25–1).[50] In Tangyi (modern Liuhe 六合, Nanjing 南京), a relatively prosperous region by the end of the Western Han, the average rent per *mu* was only about 8 *sheng*. During periods of crisis, the state also issued and revised famine- and epidemic-relief policies to ease hardship and stabilize society.

Naturally, the Qin–Han economic system also had significant limitations. On one hand, these institutions were fundamentally designed to serve the interests of the ruling class. Farmers and small-scale artisans at the bottom of society could typically maintain only subsistence-level living. Within such an unequal structure of landholding and income distribution, the masses easily hovered on the brink of destitution or collapse. When natural disasters or human calamities occurred, large numbers of households fell into bankruptcy, becoming slaves, tenant laborers, wandering refugees, or bandits, or losing their lives outright. Although the state sometimes adopted measures to ease land-related strain and reduce tax burdens in order to preserve social stability, these efforts could not fundamentally address the underlying problems. Under a private landholding system that inevitably produced large-scale land annexation, the unrestrained accumulation of land and wealth by powerful elites ultimately destroyed the economic order. This constituted a foundational cause of the collapse of the Qin and Han dynasties.

On the other hand, scholar-officials at all administrative levels who were responsible for implementing Qin–Han economic policies, frequently violated regulations, engaged in corruption, or falsified records. Counselor-in-Chief Kuang Heng 匡衡 (d. 30 BCE), who "appropriated state land for his own benefit" is a notable example.[51] Falsification in annual reports was even more widespread. Emperor Xuan (r. 74–49 BCE) rebuked commanderies and kingdoms, noting that "their annual reports contain nothing but empty formalities; they

48 Translator's note: In Qin–Han China, the *sheng* 升 was a unit of volume equivalent to approximately 0.2 liters. Ten *sheng* made one *dou* 斗.

49 Hunan sheng wenwu kaogu yanjiusuo 湖南省文物考古研究所, ed., *Liye Qinjian* 里耶秦簡 (Beijing: Wenwu chubanshe, 2012), 1: 4.

50 Qingdao shi wenwu baohu kaogu yanjiusuo 青島市文物保護考古研究所 and Huangdao qu bowuguan 黃島區博物館, "Shandong Qingdao Tushantun muqun sihao fengtu yu muzang de fajue" 山東青島土山屯墓群四號封土與墓葬的發掘, *Kaogu xuebao* 考古學報, no. 3 (2019): 427.

51 *Hanshu*, 81.3346.

strive to deceive in order to evade assessment."[52] Similar problems appear in excavated documents, such as the existence of "double bookkeeping" between commandery, county, township, and village; inflated or falsified reports of reclaimed land or household population; exaggeration or concealment of disasters and epidemics; and artificially inflating the number of people exempted from taxes and corvée. These issues not only remind us that the official records preserved in bamboo and wooden slips cannot be accepted uncritically but also reveal an important historical lesson: corruption inevitably undermines state institutions.

Acknowledgements

This article forms part of the phased research outcomes of the Major Project of the National Social Science Fund of China, "Compilation and Study of Economic Historical Materials from Qin–Han and Three Kingdoms Bamboo and Wooden Slips" (Project No. 19ZDA196).

Translated by Epperly Zhang

52 Ibid., 8.273.