

再論明代的附籍軍戶：以浙江沿海衛所為例^{*}

于志嘉^{**}

明初為防倭寇，在浙江沿海設置了不少衛所。這些衛所以防海守禦為首要任務，屯軍比例甚低，有些濱海衛所甚至完全沒有屯田。為了補貼衛軍生活所需，政府允許軍衛餘丁購置民田以附籍方式辦納糧差；有些餘丁則認墾官田荒地，形成由衛所管轄的起科地。軍購民田原本亦需負擔民差，景泰元年令軍衛餘丁悉歸衛所應充軍差，置買民田只許以老幼餘丁或女口附籍。附籍軍戶「有糧無丁」，造成錢糧徵收困難；軍墾起科地也因與民田混雜，豪軍常藉機侵占民田。這些都造成州縣賦稅大量流失，加之優免、詭寄之風盛行，中期以後開始有地方官藉設置軍里來彌補民里的消乏。附籍軍戶以「一丁頂戶」，辦納糧差，但基本上不應力役，而是以貼銀方式分攤民差。附籍的一丁隨時有可能因在營缺丁被徵召回衛，並未因附籍州縣脫出軍衛的管轄。一條鞭法實行之後，賦役科派改以丁、田為基準，附籍軍戶則採「以田配丁」的方式，以致州縣科派時只以其田土數額為依據，州縣、衛所間更無所謂人丁之爭。但在實際施行之際，因應各地狀況仍有許多變化。本文即以實例說明其間變化，期能掌握「附籍軍戶」的存在實態，兼以明軍里設置在明代賦役制度改革史中的意義。

關鍵詞：明代、附籍軍戶、浙江沿海衛所、軍里、賦役制度改革

^{*} 本文為科技部研究計畫「明代的軍戶」，編號 MOST-102-2410-H-001-026-MY3 (2/3) 之成果報告。

^{**} 中央研究院歷史語言研究所研究員 Email：yuecc@mail.ihp.sinica.edu.tw。

On the Military Household with Attaching Registration during the Ming: Cases from the Garrisons in Coastal Zhejiang

Yue, Chih-chia *

In order to control piracy, the early Ming government established numerous garrisons along coastal Zhejiang. Because the primary task of these garrisons was to secure the coastal area, the portion of military farm soldiers was very low. Some coastal garrisons did not have military colonies at all. To support the living of garrison soldiers, the government permitted garrison supernumeraries to purchase private lands, and pay taxes by registering the lands to the local government. This practice was referred to as “attaching registration” (*fu ji* 附籍). Some government-owned wastelands, brought under cultivation by supernumeraries, were later registered as taxable lands and administered by garrisons. Initially, members from military households who purchased private lands were responsible for civil corvée, but in the first year of the Jingtai reign (1450), all the supernumeraries were ordered to return to their garrisons for military corvée. The private lands could only be registered in the name of old or young supernumeraries or women, so that military corvée could not be evaded. These military households with attaching registration had registered lands but no adult male, so it was difficult to collect taxes from them. Moreover, the registered taxable lands of military households were mixed with private lands, and powerful military households took this opportunity to encroach on private lands. These factors, along with a proliferation of various tricks for evading taxes, seriously eroded the local government’s tax base. In the mid-Ming, local officials started to

* Research Fellow, Institute of History and Philology, Academia Sinica.

establish tithing of military household to compensate for the loss from civil tithing. Military households with attaching registration were registered in the name of one adult male, who had to pay taxes but did not have to perform civil corvée. Instead of performing civil corvée, these households paid extra taxes. Adult males with attaching registration could be called back to their garrisons as soon as the garrison did not have enough adult males. Therefore, although they were registered under civil government, they were not beyond the control of military garrisons. After the single-whip policy, civil taxes and corvée were determined based on the number of “adult males”—now simply an administrative rubric, under which women and minors were sometimes included—and lands. The tax of adult males for each military household with attaching registration was decided by the number of registered lands, so that the taxes collected by the local government from military households with attaching registration were all decided by the number of lands. Therefore, there was no conflict in the service of the adult male between civil and military administrations. Under this trend, there were variations in practice according to the actual conditions of different areas. This article examines these variations through several case studies in coastal Zhejiang, and attempts to illustrate the actual condition of military households with attaching registration, and the significance of the establishment of military tithing in the history of tax reform during the Ming.

Keywords: Ming, military households with attaching registration, garrisons along coastal Zhejiang, military tithing, tax reform