

晚明軍士收入考——兼論明代國家財政之 基本精神^{*}

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以往的明代財政史研究，大都選擇以財政收入一側的嬗遞為考察對象而不離乎制度研究的範式與國家本位的視角。本文以財政支出為切入點討論晚明軍士收入的構成與水準，進而以自下而上的進路，探討明代國家財政之基本精神。本文將晚明軍士收入劃分為常規性收入與臨時性收入，前者包括月糧、布花、馬料，後者則涉及行糧、安家銀。對於衛所軍士而言，晚明財政體制的白銀化未對其生計產生實質影響，其收入仍不過與洪武時期的標準大體相持，僅能勉強維生。相形之下，並不歸屬於衛所軍戶制之中的募兵所得餉銀明顯更高。兩者的分野與明代財政奉行的「原額主義」密切相關：國家以戶籍制束縛軍戶，設計微薄的糧餉標準，以此適應同樣偏低的財政收入。此一機制雖因晚明戰爭不斷而崩解，卻為清朝繼承乃至進一步鞏固。

關鍵詞：晚明、軍士、收入、原額主義

^{*} 本文由筆者碩士論文第二章修訂改寫而成，承蒙業師香港中文大學教授卜永堅（Wing Kin Puk）的指導、兩位匿名審查人的意見，在此謹致謝忱。

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Military Pay during the Late Ming Period: An Alternative Interpretation of State Finance in Ming China

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Earlier studies on Ming dynasty finance have mainly focused on changes in revenue, following an institutional and state-oriented paradigm. This essay instead examines military pay, the largest expenditure of the late Ming central government, thus offering a perspective from the bottom up.

This essay distinguishes late Ming military pay into regular and temporary categories. The former included monthly grain allowances, clothing, and horse fodder, while the latter included travel rations and relocation funds. For the military households, the commutation of the financial system into silver did not have a substantial impact on their livelihood. Their income had remained largely the same since the founding of the dynasty, and they could barely make ends meet. By contrast, the recruits, who were not registered with military households, received payment and rations that were significantly higher. The discrepancy between the two was closely linked to the “quota system” practiced in Ming financial administration. When the government established households fixed in the military category, meager rations were standardized, commensurate with the low revenue of the financial administration. Although this mechanism collapsed amidst the continuous wars of the late Ming, it was adopted and further consolidated in the Qing dynasty.

Keywords: late Ming, soldiers, income, quota system

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