

Tang Dynasty China (618-907) - Should Buddhists Pay Taxes?

Many Chinese have long viewed the Tang dynasty (618-907) as a “golden age”. China was big, powerful and wealthy. Tang technology, which invented paper, printing, and gunpowder, led the world. Tang culture, particularly poetry, has long been considered a high point of Chinese civilization. The Tang dynasty’s authority reached far to the west, to the borders of Persia and dominating for a time what is now Afghanistan, then a center of Buddhist culture. “Western” influences, particularly Buddhism, permeated China. Buddhism with its mysticism and focus on future lives was opposed by the existing Confucian elites, who were fundamentally humanist. On a practical level, the Confucians opposed the Buddhist monasteries for amassing wealth without paying taxes. This led to a large movement against Buddhism around 850. While Buddha remains honored in popular Chinese culture, organized Buddhism in China has never recovered the wealth and power it had before 850. But the issues of 850 remain current in almost the same form. In July of 2025, the leader of the Shaolin temple, a large organization famous today for its martial arts, was arrested for financial fraud. This is the same Shaolin temple that was looted for the same reason in 850.



Tang Empire in 650 AD

Buddhism made its way from its homeland in India into China through Afghanistan. The main version of Buddhism China received this way is Mahayana, a tradition which places great value on the Lotus Sutra, a text compiled in India around 100 AD.

A famous story of the transmission of Buddhism from India to China is the journey of the monk Xuanzang from China and India, returning with multiple manuscripts in 645. In the 1500s the story of Xuanzang's trip inspired the novel, *Journey to the West*, a classic of Chinese literature. In 652, the emperor built the Big Wild Goose Pagoda to house the manuscripts. It is still there.

The Lotus Sutra places considerable emphasis on material wealth, particularly the “seven treasures” of gold, silver, lapis lazuli, seashell, agate, pearl, and carnelian. Donating these and other expensive items to monasteries is an important path to enlightenment. From Chapter 17:

Lotus Sutra:

If a person, after my passing,
Can reverently uphold this Sutra,
His blessings shall be unlimited,
As described above.
For he will have then completed
All manner of offerings,
And built sharira-stupas
Adorned with the seven treasures,*
With towers high and broad,
Tapering up to the Brahma Heavens,
Hung with millions and millions of jeweled bells,
Making wonderful sounds in the wind.
And also, throughout limitless eons,
He shall have made offerings to this stupa
Of flowers, incense, beads,
Heavenly garments, and all kinds of music.
He shall have burnt fragrant oil in butter lamps,
Which shine brightly all around.
In the evil age, during the Dharma's demise,
He who can uphold this Sutra,
Will then, as mentioned above,
Have perfectly made all these offerings.



**Statue of Xuanzang and
Big Wild Goose Pagoda**

If a person can uphold this Sutra,
It will be as if in the presence of the Buddha himself

You might worry, what about people who don't have the wealth to make such lavish donations. No problem. If you just listen to the priests, you can be reincarnated as a rich person, able to give gifts in your next life.

Lotus Sutra

If any one hears this preaching even momentarily, his merit is so great that in his next reincarnation "he will acquire the most excellent kind of elephants, horses and carriages, jewelled palanquins and litters, and ride in celestial cars". It is reasonable to accept these as celestial or spiritual ideas, conceived of through the medium of material forms.

One could perhaps see these texts as metaphors, but lots of people in the Tang dynasty clearly interpreted the texts literally. Buddhist monasteries became fabulously wealthy. Many of them had private armies and real political power. The Shaolin temple had both. Perhaps the peak power of Buddhism coincided with the reign of the Empress Wu Zetian whose official reign was 690-705 but who actually ruled through her family for a forty-five year period. Widely regarded as one of China's most successful rulers, Wu Zetian is the only female to really rule China. Wu Zetian justified her rule by claiming to be the Maitreya Buddha, roughly a Buddhist version of claiming to be a God.



Wu Zetian

Confucians always disliked Buddhism. Confucius clearly disapproved of speculation about spirits, the afterlife etc.

Confucius Analects 11.12: Ji Lu asked about serving the spirits. The Master said, "While you are yet not able to serve the people, how could you be able to serve the spirits?"

"May I ask about death?"

"When you do not yet understand life, how could you understand death?"

and

6.22 Fan Chi asked about knowledge. The Master said, "To concentrate on what is right for the people; to be attentively respectful towards ghosts and spirits but keep them at a distance – this may be called knowledge."

A famous Confucian complaint was a memorial to the emperor in 819 by Han Yu, a court official. The occasion was a plan to bring a dead person's finger, supposedly from the original Buddha, to China to be worshipped. Han Yu did not approve:

Han Yu (819): Your servant begs leave to say that Buddhism is no more than a cult of the barbarian peoples, which spread to China in the time of the Latter Han. It did not exist here in ancient times. ...

When Emperor Gaozu [first emperor of the Tang] received the throne from the House of Sui, he deliberated upon the suppression of Buddhism. But at that time the various officials, being of small worth and knowledge, were unable fully to comprehend the ways of the ancient kings and the exigencies of past and present, and so could not implement the wisdom of the emperor and rescue the age from corruption. Thus the matter came to naught, to your servant's constant regret. Now Your Majesty, wise in the arts of peace and war, unparalleled in divine glory from countless ages past, upon your accession prohibited men and women from taking Buddhist orders and forbade the erection of temples and monasteries, and your servant believed that at Your Majesty's hand the will of Gaozu would be carried out. Even if the suppression of Buddhism should be as yet impossible, your servant hardly thought that Your Majesty would encourage it and, on the contrary, cause it to spread.

Yet now your servant hears that Your Majesty has ordered the community of monks to go to Fengxiang to greet the bone of Buddha, that Your Majesty will ascend a tower to watch as it is brought into the palace, and that the various temples have been commanded to welcome and worship it in turn. Though your servant is abundantly ignorant, he understands that Your Majesty is not so misled by Buddhism as to honor it thus in hopes of receiving some blessing or reward, but only that, the year being one of plenty and the people joyful, Your Majesty would accord with the hearts of the multitude in setting forth for the officials and citizens of the capital some curious show and toy for their amusement. ... But the common people are ignorant and dull, easily misled and hard to enlighten, and should they see their emperor do these things they might say that Your Majesty was serving Buddhism with a true heart. "The Son of Heaven is a Great Sage," they would cry, "and yet he reverences and believes with all his heart! How should we, the common people, then begrudge our bodies and our lives?" Then would they set about singeing their heads and scorching their fingers, binding together in groups of ten and a hundred, doffing their common clothes and scattering their money, from morning to evening urging each other on lest one be slow, until old and young alike had abandoned their occupations to follow [Buddhism]. ... Then will our old ways be corrupted, our customs violated, and the tale will spread to make us the mockery of the world. This is no trifling matter!

Now Buddha was a man of the barbarians who did not speak the language of China and wore clothes of a different fashion. His sayings did not concern the ways of our ancient kings, nor did his manner of dress conform to their laws. He understood neither the duties that bind sovereign and subject nor the affections of father and son. If he were still alive today and came to our court by order of his ruler, Your Majesty might condescend to receive him, but ... he would then be escorted to the borders of the state, dismissed, and not allowed to delude the masses. How then, when he has long been dead, could his rotten bones, the foul and unlucky remains of his body, be rightly admitted to the palace? Confucius said, "Respect spiritual beings, while keeping at a distance from them." ...Now without reason Your Majesty has caused this loathsome thing to be brought in and would personally go to view it. ...Your servant is deeply shamed and begs that this bone be given to the proper authorities to be cast into fire and water, that this evil may be rooted out, the world freed from its error, and later generations spared this delusion. Then may all men know how the acts of their wise sovereign transcend the commonplace a thousandfold. Would this not be glorious? Would it not be joyful?

Should the Buddha indeed have supernatural power to send down curses and calamities, may they fall only upon the person of your servant, who calls upon high Heaven to witness that he does not regret his words. With all gratitude and sincerity your servant presents this memorial for consideration, being filled with respect and awe.

The emperor was not impressed. Han Yu was sent into exile. But by 845 the political winds had shifted. The emperor issues the following edict, which accurately describes the large-scale dispossession of Buddhist monasteries which the emperor had ordered. Christians and Zoroastrians had also entered China, but in relatively small numbers. They were regarded as similar to Buddhists if less of a threat.

In recent times Buddhism's strange ways have become so customary and all-pervasive as to have slowly and unconsciously corrupted the morals of our land. The hearts of our people have been seduced by it and the masses all the more led astray. From the mountains and the wastes of the whole land to the walled palaces of the two capitals, the Buddhist monks daily increase in number, and their monasteries daily grow in glory. In exhausting men's strength in construction work, in robbing men for their own golden and jeweled adornments, in forsaking ruler and kin to support their teachers, in abandoning their mates for monastic rules, in flouting the laws and in harming the people, nothing is worse than this religion.

Now when one man does not farm, others suffer hunger, and, when one woman does not weave, others suffer from the cold. At present the monks and nuns of the empire are numberless, but they all depend on agriculture for their food and on sericulture for their

clothing. The monasteries and temples are beyond count, but they all are lofty and beautifully decorated, daring to rival palaces in grandeur.

In the past, Tang emperors put an end to disorders by arms and governed this fair land with literary arts. These two methods suffice for ruling the land. Why then should this insignificant Western religion compete with us?

We are indeed chastising this source of corruptions for a thousand years. We yield to no one in fulfilling the laws of the hundred kings before Us and in aiding the people and benefiting the masses.

More than 4,600 monasteries are being destroyed throughout the empire; more than 260,000 monks and nuns are being returned to lay life and being subjected to taxation; more than 40,000 temples and shrines are being destroyed; several tens of millions of ching [one ching is a little more than 15 acres] of fertile lands are being taken over to become payers of taxes. Among the monks and nuns are both natives and foreigners. The latter follow foreign religions. We are returning 8,000 Christians and Zoroastrians to lay life, so that they will not adulterate the customs of China.

Alas that this was never done before! It appears to have waited for Us to do it. How can it be called untimely that We have at last wiped them out? We have driven away the lazy and idle fellows to a number of more than ten millions. We have done away with their gorgeous but useless buildings to a number not less than a myriad.

We issue these orders to this glorious court, and it should conform to Our will. Let it be proclaimed in the capital and provinces that all may know.

Buddhism was never outlawed entirely, but the laws of this period established a minimum age of 50 to become a Buddhist monk, thereby keeping the younger adults on the tax rolls. Monasteries with large land-holdings lost most of their property but continued to exist. Chinese Buddhism had had its ups and downs ever since.

Chinese governments have continued to fear what they regard Buddhist cult groups. One contemporary high profile group is Falun Gong, whose Shen Yun dance troupes and Epoch Times newspaper have a high profile in the US today. The Falun Gong's television network is called "New Tang Dynasty Television", claiming to represent the "Golden Age".

Shaolin has survived. Indeed in recent years Shaolin has become something of a multinational corporation, operating franchises throughout the world. The old issue of excessive Buddhist wealth is certainly alive today, as shown by the Chinese government's criminal investigation of the Shaolin leadership for financial crimes announced July 25, 2025.

Poetry

While China's relationship with Buddhism has been complex, its embrace of Tang dynasty poetry has been overwhelming. Li Bai (701-762, often written Li Po in older English texts) has been for centuries considered the finest poet in the history of the Chinese language. Li Bai was born in in Suyab, in what is now Kyrgyzstan, well west of China's current borders. His poetry is reminiscent of that of his fellow Central Asian Omar Khayyam. Neither was much interested in authority of any sort. Both loved nature and alcohol.

Li Bai

A jug of wine among the flowers,
I drink alone, I think.
I tip my cup to the bright moon.
The moon, my shadow, and I make three.
The moon does not care to drink.
My shadow only trails along.
Fleeting friends we three, the moon, my shadow and I.
Still, let us make merry 'til the end of Spring.
The moon swaying as I sing.
My shadow dancing in step along with me.
Sober, we happily honor the hour.
Drunk, we part.
Our meeting beyond the heavens,
Until we gather again, these two and I,
Beneath the Heavenly River

But Li Bai wasn't always lonely

Li Bai

The two of us, drinking
together in the mountains
while flowers blossom beside us
cup after cup, then another
now that I am drunk and drowsy
time to go!
Tomorrow, if you come,
this time, bring your lute!

China's enthusiasm for the Tang dynasty comes from the poetry, and the associated sense of freedom, than from the religious controversies we have discussed.

Chinese enthusiasm for Tang dynasty poetry has been a significant issue for modern Chinese humanists. Writers like Hu Shih loved the Tang dynasty, but wished people would stop imitating it. One of the most famous recent imitators of Tang dynasty poetry was Mao Zedong. The Communist leader wanted to change almost everything, but, like many Chinese, personally wrote poetry in an extremely traditional style. For example, a famous poem by Li Bai's contemporary Cui Hao (704-754) reads:

Cui Hao:

The yellow crane has long since gone away,
All that here remains is Yellow Crane Tower.
The yellow crane once gone does not return,
White clouds drift slowly for a thousand years.

During a rough patch in the Chinese revolution Mao wrote:

Mao

The yellow crane is gone. Where?
Now this tower and region are for the wanderer.
I drink wine to the bubbling water - the heroes are gone.
Like a tidal wave a wonder rises in my heart.

Not exactly a revolutionary style.