Excerpted from: The History and Evolution of the Way We Dress
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The traditional chef's hat, or toque blanche, is what is most distinguishing and recognizable of the uniform, and also the component which often causes the most debate. Chefs as far back as the 16th century are said to have worn toques. During that period artisans of all types (including chefs) were often imprisoned, or even executed, because of their freethinking. To alleviate persecution, some chefs sought refuge in the Orthodox Church and hid amongst the priests of the monasteries. There they wore the same clothes as the priests-including their tall hats and long robes-with the exception of one deviating trait: the chef's clothes were gray and the priest's were black.

It wasn't until the middle 1800's that chef Marie-Antoine Carême redesigned the uniforms. Carême thought the color white more appropriate, that it denoted cleanliness in the kitchen; it was also at this time that he and his staff began to wear double-breasted jackets. Carême also thought that the hats should be different sizes, to distinguish the cooks from the chefs. The chefs wore the tall hats and the younger cooks wore shorter hats, more like a cap. Carême himself supposedly wore a hat that was 18 inches tall! The folded pleats of a toque, which later became an established characteristic of the chef's hat, were first said to have been added to indicate the more than 100 ways in which a chef can cook an egg.

From:
http://www.personal.psu.edu/users/v/j/vjw100/ask_chefs_hat.html

Constantinople is said to be the origin of the chef's white hat. The story runs that after the fall of Constantinople, which was known for its culinary achievements, the imperial chefs took refuge in the monasteries. At first the cooks adopted the black hat of the Greek Church. But after a time they felt their habits should be different from those of true monks and so obtained permission to wear the same habit in white. The chef's hat has British chefs wore the Scotch cap, stiff with starch; Spaniards wore a beret of white wool; and Germans bedecked themselves with a tasseled "bonnet de police" or pointed Napoleonic hat. It is the French toque, made of a band of linen which adapts itself to the contour of the head and from which emerges a mound of the same fabric, pleated on the edge that evolved into the toque as we know it. The malleable nature of the fabric lends itself to a multitude of transformations more or less gracious, more or less eccentric. There is a legend that the chef's hat should have one hundred pleats to represent the one hundred different ways a good cook should be able to prepare an egg. This is earned the chef the nickname "egg-head." Today a chef's hat can be many things, even a reversed baseball cap.

From:
http://www.chefharvey.com/toque.html

There are as many legends surrounding the tall white hat that symbolizes culinary expertise as there are ways to bake a cake. One likely tale is that the head cooks in Assyrian households were allowed to wear high cloth headdresses patterned on the crowns of their royal masters.

This distinction was intended to encourage valuable servants to remain faithful to their masters, who lived in constant fear of being poisoned. The ribs or pleats in the headdress represented the ribs in the king's crown and were stitched into the cloth and stiffened with starch.

Today the chef's hat has one hundred pleats -- said to represent the one hundred ways that a good chef should be able to cook eggs. This legend probably originated in ancient Persia or in Rome, where mater culinarians were presented with bonnet-like caps studded with laurel leaves. Other sources say the story comes from France and is of fairly recent origin.

Yet another version, similar to the Assyrian one, ascribes the pattern of the modern-day toque to the headdress of Greek Orthodox priests. During the decline of the Byzantine Empire at the end of the sixth century, intellectuals and artists sought sanctuary in the monasteries from the invading Northern barbarians. Many of these mend were good cooks and became chefs in the monastery kitchens. Some imperial chefs from royal households may also have fled to the monasteries. As a disguise, these refugees adopted the habits and headgear of their hosts -- but, instead of the traditional black, they chose garments in white.

Sifting fact from fiction seems impossible. Many people believe that today's toque blanche is a more recent result of the gradual evolution of head coverings worn by cooks through the centuries.

Looking through illustrations of past headgear, one sees that the "toque" originally referred to a head covering worn by both men and women. It eventually assumed the shape of the small, round, close-fitting band or "crown" of cloth without a projecting brim but encompassing a gathering of material covering the top of the head. Sometimes of gatherings were pleated. By the end of the sixteenth century, the height, shape and stiffness of the gathered material varied from country to country. It ranged from the flattened beret style of the French to the formally pleated middle height of the Italians to the tall, softly-gathered style favored by the Germans. Illustrations in cookbooks of these periods show male cooks wearing a variety of headgear, including floppy berets, tall toques gathered in to topknots, skull caps and stocking caps resembling pointed nightcaps.

French cooks of the eighteenth century generally wore the "casque a meche" or stocking cap, the colors of which varied according to rank. Mr. Boucher, chef to the French statesman Talleyrand (l754-l838), is credited with introducing white as the standard color when he insisted for sanitary reasons that his cooks wear white caps. During this period, Spanish cooks wore berets of white wool or ticking; Germans wore pointed Napoleonic

hats with a decorative tassel; the British wore starched Scotch caps and black skull caps sometimes referred to as librarians' caps. In addition to stocking caps, French cooks, especially pastry cooks, wore a bank of linen or ticking with a central mound of the same fabric pleated on the edge. By the end of the eighteenth century, it was full, heavily starched and held in the middle with a circular whalebone, producing the effect of a halo. Under Napoleon III (1808-1833), the Greek bonnet ornamented with a tassel was in vogue. Bald cooks purportedly wore caps in velour or heavy cloth wile persons with hair wore them in linen or netting.