

Study Group on Intergenerational Fairness and Litigation to Rectify Inequalities

Subject What is intergenerational fairness? What means exist to rectify inequalities?

Overview The ongoing decline in the birthrate, along with an aging and declining population, means that funding for spiraling social security costs cannot be adequately secured and insufficient spending is becoming normalized. As a result, public debt (as a percentage of GDP) has exceeded the level just before the end of the war and continues to accumulate. A grandchild has a lifetime loss of 100 million yen compared with his or her grandparents in terms of the balance between what is given in social welfare services (healthcare, etc.) and what is paid publicly (tax, etc.)—this is what is called intergenerational inequality. Boston University’s Laurence Kotlikoff, who advocates the use of generational accounting, calls this situation “fiscal child abuse” and calls for it to be rectified. To solve the problem of intergenerational inequality, there are proposals such as an independent fiscal policy institution that would publish long-term fiscal estimates and generational accounting numbers as well as electoral reforms that would introduce generational voting districts or life expectancy-based voting, but these calls have not led to any political action to remedy generational inequality. This group explores potential approaches to intergenerational fairness and litigation to rectify disparities, including in connection with a basic law on intergenerational fairness, with reference, for example, to the Oshima case, which was fought over the horizontal equity of taxation (a suit against a tax office decision to impose tax against Professor Tadashi Oshima

Overview of Doshisha University on undeclared income from 1964) and the campaign to rectify the disproportionate value of individual votes.

Period November 16, 2018 to March 31, 2022

Date held

- (1) November 16, 2018
- (2) January 28, 2019
- (3) March 25, 2019
- (4) June 19, 2019
- (5) October 1, 2019
- (6) December 24, 2019
- (7) July 15, 2020
- (8) August 27, 2020
- (9) October 23, 2020
- (10) December 3, 2020
- (11) January 7, 2021
- (12) March 4, 2021
- (13) May 25, 2021
- (14) July 27, 2021
- (15) September 13, 2021
- (16) November 29, 2021

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