

CONFERENCE DE LA FONDATION FRANCE-JAPON DE L'EHESS

Tax Politics in Japan: Regressive Taxation and the Welfare State Revisited

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Venue: **EHESS** (190 Avenue de France 75013 Paris), **Conference Room 638**

□ SUMMARY

Japan has had a much higher level of accumulated government debt and a relatively lower tax level than other mature democracies. Why is a tax increase so difficult in Japan? In this regard, a comparative study of taxation and the welfare state provides a critical implication: a tax increase is more politically difficult in low tax countries than in high tax countries. Low tax countries tended to introduce effective revenue raising measures after the government had experienced chronic budget deficits. The extraction of tax revenue has been related to solving budget deficits rather than financing social services. This has fueled strong opposition, which has been rarely observed in high tax countries. Japan is a prototypical case of a low tax country that missed the timing of a revenue reliance shift to a regressive consumption tax during a period of high growth. Building on the recent development, this lecture illuminates tax politics that contributes to creating and maintaining the vicious cycle between a low tax level and strong opposition to a tax increase in Japan.

The Conference will be held in English.

PRESENTATION OF THE SPEAKER



Junko KATO is Professor of Political Science at the University of Tokyo. She has conducted research in comparative politics on taxation and the welfare state, party coalitions and government formation, and neuro-cognitive analyses of political behavior. She has authored articles in numerous journals, including *American Political Science Review* and *British Journal of Political Science*. She has authored two books: *The Problem of Bureaucratic Rationality* (Princeton University Press, 1994) and *Regressive Taxation and the Welfare State* (Cambridge University Press, 2003) in addition to numerous book chapters.

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