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"Small Government" in the 21st Century

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"SMALL GOVERNMENT" IN THE 21ST CENTURY

[Summary]

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In 21st century, because of the speed-up of the aging trend and the explosion of welfare state costs, I think, more reduction of governmental activities in many fields will be needed to promote economic growth and the resulting expansion of tax base. Many liberal policy measures, brought out by 20th century "big government", can not be maintained.

Finally because of cost-explosion of the "aged-measure" part of the welfare state, the "nonaged-measure" part comes under much stricter pressures to be cut.

I would hope that the representers and disputants in the second session add this viewpoint to their discussion.

"SMALL GOVERNMENT" IN THE 21ST CENTURY

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(1)Introduction

We are living now at the end of the 20th century, when voices clamor for "small government" in every advanced coutry. However today's "small government" is not the same as 19th century's one. Now it refers to the necessity to make the 20th century's "big government" more efficient, and to control the cost burden explosion. It is perhaps ironic that the cause of the pressures toward "small government" is the expectation that the 21st century's "big government" will be much bigger. The historical trend of aging, which began in the "affluent society" after world war II, will go much further, so the cost burden of 21st century's "big government" for the growing aged part of the population will explode. Even now, slower economic growth and the beginning of the aging trend make us accutely aware of the necessity to make preparations for 21st century's human society. Government has been expected so far to take a kind of controlling role on the capitalistic market economy.

In contrast, in the fourth quarter of 20th century, as a result of long-maintained growth, resourses have become tighter, and government is expected to play a new role to ease the restrictive obstacles on the market, caused by both the growing costs of welfare state and governmental regulational measures.

Let's consider the causes of 20th century's "big government". One of the most important features of 20th century was the economic transition from agricultural society to industrial society. With industrialization the human society obtained far larger productive ability than in the 19th century. Industrialization and larger production were initiated by corporation enterprises, especially big busunesses. While in agricultural society people mainly worked independently or under small employers, the transition to industrial society made people work under large employers. So the fruits of industrialization took the forms of corprate profits and workers' wages.

In contrast to taxes on property or goods circulation in 19th century agricutural society, taxation on individual and corporate incomes could bring abundant and more income-elastistic revenue for government, to take many measures to control some of the undesired effcts of market economy.

The economic transition to industrialized society and the accompanying expansion of government's revenue base simultaneously increases the need of government interventions and strengthened its ability to intervene.

For example, in the case of Japanese banking regulation, a government with a heavy tax system can use tax preferences to induce banks to act in harmony with government policy. In the U.S., government provides tax incentives with large tax expenditure to many private pension funds in order to make them move into the federal regulatory system and participate the pension benefits guarantee insurance of the PBGC.

But, at the end of 20th century, the slowing-down of economic growth and the fear of cost-explosion of the welfare state bring the strong need to restructure the whole system of government: tax system, social insurance (social security pension, public health insurance etc.), welfare, housing policy, urban policy, agricultural policy, financial regulation etc.

In 20th century, because the aging trend was not yet serious, government could afford to intervene in many of the fields described above. However, with the change of conditions, government has to concentrate its resources into preparing for welfare state systems for 21st century aged society. Other parts of "big government" are requested to be down-sized or to interven less in order to ease the depressing effects on market machanism and economic growth.

In my historical perspective, current strong pressures for "small government" reflects the need to prepare for an aged society. Serious budget deficits reveal the pressures. Advanced industrial countries are groping for a new "small government" policy.The contemporary version, however, does not imply a return to 19th-century-style laissez-faire, but simply 21st-century economized version of the "big government" produced by industrialization and the welfare state.

(2)THE STRUTURAL CHANGE OF TAX SYSTEM IN THE U.S.

After world war II federal revenue was mainly provided by taxation on individual and corporate income (figure 1). This financed federal government defense expenditure (figure 2, 1955 and 1960 fiscal years) for the Pax-Americana system.

In the 1960's, Democratic administrations of Kennedy and Johnson imlementd liberal social welfare policy ("War on Poverty", "Great Society" program). Thereafter, fisacl structual change has been continueing on both sides of revenue and expenditure. On expenditure side, while the share of defense has decreased, the shares of transfer and aid-to-state & local have increased, and on revenue side, that of social security tax has increased and that of corporate income tax has decreased.

The increased shares of transfer expenditure and social security tax were caused by the expansion of social security (basic national pension system) and Medicare (national health insurance for the aged) in the 1960's. Through these structural change, the federal government has been in a transformation process from warfare state to welfare state.

In 1960's ecomomic prosperity, taxpayers accepted the national decision to expand welfare state system and to increase the cost burden for it. But in the 1970's and 1980's, because of worse economic performance and larger-than-expected cost of welfare state, taxpayers began to request tax cuts. In response to these popular demands, the Reagan administration cut the maximum rates of individual and corporate income taxes and moderated the progressive curves with 1981 Economy Recovery Tax Act and 1986 Tax Reform Act.

On the other hand, the Reagan administration increased social security tax rate and tax base maximum limit, which meant an expansion of the tax base, with 1983 Social Security

Reform Act. As the result from these three acts in the 1980's, four points can be pointed out (figure 1).

One, total federal revenue as percentage of GNP decreased.

Two, individual income tax as percentage of GNP was maintained on same level. The effect of revenue-cut of the 1981 and 1986 acts was offset by revenue increases from "bracket-creep" due to inflation.

Three, corporate income tax as percentage of GNP decreased. The cause was that tax inducements for new investment were demanded to revive the sluggish American economy.

Four, social security tax as percentage of GNP drastically increased. Taxpayers, who demanded income tax world war II (figure 1 & 2), while according to the relative decrease of defense expenditure taxpayers demanded income tax cuts, they also selected social security tax over the income taxes to pay for burden of a growing welfare state for the aged persons. Before analyzing the meaning of this choice, let us briefly the nature of social security tax.

In the U.S. social security means a government-managed basic pension, which constitutes social insurance together with medicare, unemployment insurance, and others. Social security was introduced as an important part of the New Deal in the 1930's Great Depression. However, rather than use of general revenue , a finance system was adopted consistent with the spirit of self-reliance: both employees and employers contributed a social security tax, creating the basis of an "earned right". This is most clearly shown in the basic principles of the system since its enactment by the 1935 Social Security Act.

1. Employment relationship principle: Eligibility is based upon employment, and the amount of benefit is determined according to past contributions into the system.
2. No means-test: Because pension benefit is based upon "earned right", it is paid without a consideration of current assets.
3. Contribution principle: This "earned right" is based

upon the fact that present employees pay social security tax to finance pension benefits for the present aged retirees. This finance system is called the "pay-as-you-go" system.

4. Universal mandatory participation: Paticipation is universal and mandatory, for spreading and minimizing risk, and enabling social security basic economic security for the entire society.

5. Legal right system: Pension right are clearly stipulated in the law, so room for administrative discretion is severely restricted.

Concretizing these basic principles are the nature of social security tax and the benefit calculate formula. Unlike individual income tax, social security tax has no personal exemption. On the contrary, it has a maximum limit on taxable income. For example, in 1992, the maximum limit was $55,500. Therefore, even if a person earned $100,000, only $55,500 of the income was subject to social security tax, resulting in a $8,415 contribution at the 15.3% proportional rate. Of that rate, 11.3% share would go to Old Age Survivors Insurance, 1.2% to Disability Insurance, and 2.9% to Medicare.

Pension benefit is calculated from historical records of taxable income. First, the AIME (average indexed monthly earnings) is calculated by re-evaluation (wage index) of historical records of taxable income. For example, in the case of person with a AIME of $3,000, his basic benefit amount is $1071.07, which is the total of $348.30 (0.90 of the first $387 of AIME), $662.72 (0.32 of the next $1946 of AIME), and $100.15 (0.15 of the remaining $667).

This benefit formula has two characteristics. First, a person with higher income during the period of employment can get higher pension benefit after retirement. However, the second characteristic is that, because as AIME increases the replacement rate falls, the formula has a redistributive effect.

But, despite this redistributive effect, the first characteistic makes clear the connection between contribution and benefit. The concept of "earned pension right" by payment of social security tax is based upon it. Because of this concept, American taxpayers prefer social security tax to individual income tax.

As a result, even as the aging of the population was increasing the cost of welfare state, taxpayers demanded cuts in general revenue (income tax, property tax, etc.), which has no clear connection between burden and benefit, while accepting an increase of social security tax. The use of general revenue for the education of pre-employment babyboomers in the 1950's and 1960's was permitted, but it was decided that welfare state for the retired aged should be financed by a system reflecting the results of economic activities during working days.

I think that it is particular American to have the society share the cost of preparation for work, but to place pension benefits after retirement on self-reliance principle.

(3) Financial reconstruction in Japan

Fiscal reorganization in the 1980's was motivated by the recovery process from the large deficits of the 1970's. On the surface, cutback in social welfare and efficiency promotion in public sector, for deficit reduction, were impressive. However, we should not ignore an important historical trend, analyzed below, underlying these phenomena.

As shown in Table 1, 2 and 3 (percentage of GNP), while general government, which is the net total of central government, local government, and social security fund, had a fiscal surplus of 1.87% in 1970, it was in deficit of 4.05% in 1980, a deterioration by 5.91%. Yet in 1990, the fiscal balance improved 2.94 points to a 1.11% deficit.

This wide swing derived mainly from activities of central government. Another important point to note is that fiscal surplus of social security fund grew steadily, from 2.30% in 1970 to 2.64% in 1980 to 3.46% in 1993.

In the process of these fiscal reconstruction, under the pressure for down-sizing and efficiency of public sector, process was made in the reorganizating the welfare state system, whose main part is social insurances, for preparation to 21st century aged society. Therein, the "logic of taxpayers", who bear the cost burden, took an important role.

Generally taxpayers work and earn in the market economy, where payments are to get something useful and payers, with considering the degree of the usefulness, decided to pay or not to pay the price of it. But taxpayers cannot necessarily get anything with tax payment. So, first, they always want to minimize the size of public sector and their cost burden. Second, they prefer social security contributions to general tax (income tax, etc.) because the former has a relatively direct connection between cost and benefit.

From these viewpoints, We will analyze the Japanese fiscal structure.

On examination of Table 1 & 2, We can find two points.

(1) General government's net total current revenue, which is calculated by exclusion of transfers between subsectors from tatal, rose from 21.19% in 1970 to 28.16% in 1980. But current outlay and capital outlay grew more drastically, so that the fiscal balance of general government deteriorated by 5.91 points, from 1.86% surplus to 4.05% decifit. The central government's decifit was particularly large, and was financed by public debt issues.

(2) On the other hand, current revenue of social security fund reached 10.79% in 1980, an increase of 5.03%. Its share of net total of general government rose from 28% in 1970 to 39% in 1980. While subsectors of central and local governments expanded with deficit and borrowing, the social security fund

expanded with surplus and accumulation of reserve assets. The breakdown of its revenue was 7.41% from social security contribution, 2.34% from inter-governmental transfer, 1.20% from property income (from reserve assets). Its financial assets as a share of GNP rose from 10.8% in 1970 to 20.0% in 1980.

Next we will examine recent trend in Table 3 (1993 FY).

(1) Fiscal balance of general government was improved by 2.94 points, from 4.05% deficit in 1980 to 1.11% decifit in 1993. The main cause of this was the centaral government, whose balance was improved by 2.50 points (1.08 points increase in revenue and 1.42 points decrease in outlays).

That was a favorable contrast to the United States, where weak economic performance resulted in stagnant income growth, reinforcing the "logic of taxpayers" and bringing about tax cuts. As a result, federal government's general revenue other than social security tax declined as a share of GNP. However, little progeress was made in reducing outlays, and huge decifit remained unchanged.

On the hand, in Japan, both tax increases and outlay cuts were accepted by taxpayers.

(2) Pressure for tax cuts was not so strong in Japan because the real income of taxpayers increased, due to continued economic growth and stronger international

competitiveness. Rather, in Japan, the "logic of taxpayers" was demonstrated by the outlay cut for improvement of fiscal balance.

Central government's current and capital outlays as Percentage of GNP declined from 14.49% and 3.50% in 1980 to 13.62% and 2.91% in 1993. Both of its own outlays and tranfers to other subsectors decreased.

The social security fund felt the largest impact of these cuts. While its current revenue as percentage of GNP rose by 3.61 points from 10.97% to 14.58%, transfer from other subsectors (mainly centaral government) rose only by 0.32 points from 2.34% to 2.66%.

Therefore, we can conclude that, in this reconstructuring process, taxpayers prefered social security contributions and its relatively direct connection between cost and benefit to general taxation. By the way, social security fund's own revenue as net total revenue of general government rose from 30.6% to 35.9%.

These structual change in general government had also a large impact on the structure in social security fund.

Its main schemes are national pension insurance(mainly for the self-employed), Kosei pension insurance (government-managed pension insurance for employees), Kosei pension associations (employers-manegement), national health insurance (mainly for the self-employed), employers-managed health insurance associations, and government-managed health insurance.

National pension insurance and national health insurance have more "maturity", which is measured by the ratio of the aged (retirees) to the active workers, than other schemes. Generally, "maturity" brings worse fical conditions because the ratio of total costs of pension benefits or health care to total contributions becomes larger with its progress.

So, in the 1970's, central government transfered money to the two schemes. But, in the 1980's, in fiscal restructuring of central government, as its fiscal aid to the two schemes was checked, other schemes in social security subsector decided to finance the deficits of the two shemes . In Table 2 & 3, between 1980 and 1993, increase of transfer from central government could not catch up with the growth of whole social security fund. With increase of its own revenue, 8.63% in 1980 to 11.92% in 1993, fiscal adjustment was made among schemes in this subsector.

The money channel of fiscal aid for more "matured" shemes were shifted from inter-subsector one to within-subsector one. The main motive for these change and reform of social insurance system, of coarse, is the need of preparation for the truely aged society in near future. However, in the light of the "logic of taxpayers", their preference of social security contributions to income tax also has an important effect on this process.

(4) Two parts of 21st Cetury's "Small Government"

In this paper we tried to consider the fiscal reconstruction processes in the United States and Japan mainly from the viewpoint of the "logic of taxpayers", which brings the pressures to control the costs of welfare state for the aged. But, as I indicated in the introduction section, today's pressures toward "small government" have one more purpose, to get rid of or to reduce the obstacles against market mechnism and economic growth, which are brought by interventions and regulations of government.

In the fields of housing policy, community development, agricuture policy, and financial regulation, which are discussed in the second session of this conference, for these policy purposes, governmental interventions and regulations have been and are being reduced drastically.

In 21st century, because of the speed-up of the aging trend and the explosion of welfare state costs, I think, more reduction of governmental activities in these fields will be needed to promote economic growth and the resulting expansion of tax base. Many liberal policy measures, brought out by 20th century "big government", can not be maintained.

Finally because of cost-explosion of the "aged-measure" part of the welfare state, the "nonaged-measure" part comes under much stricter pressures to be cut.

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Figure 1 Federal revenue as percentage of GNP (U.S.A.)

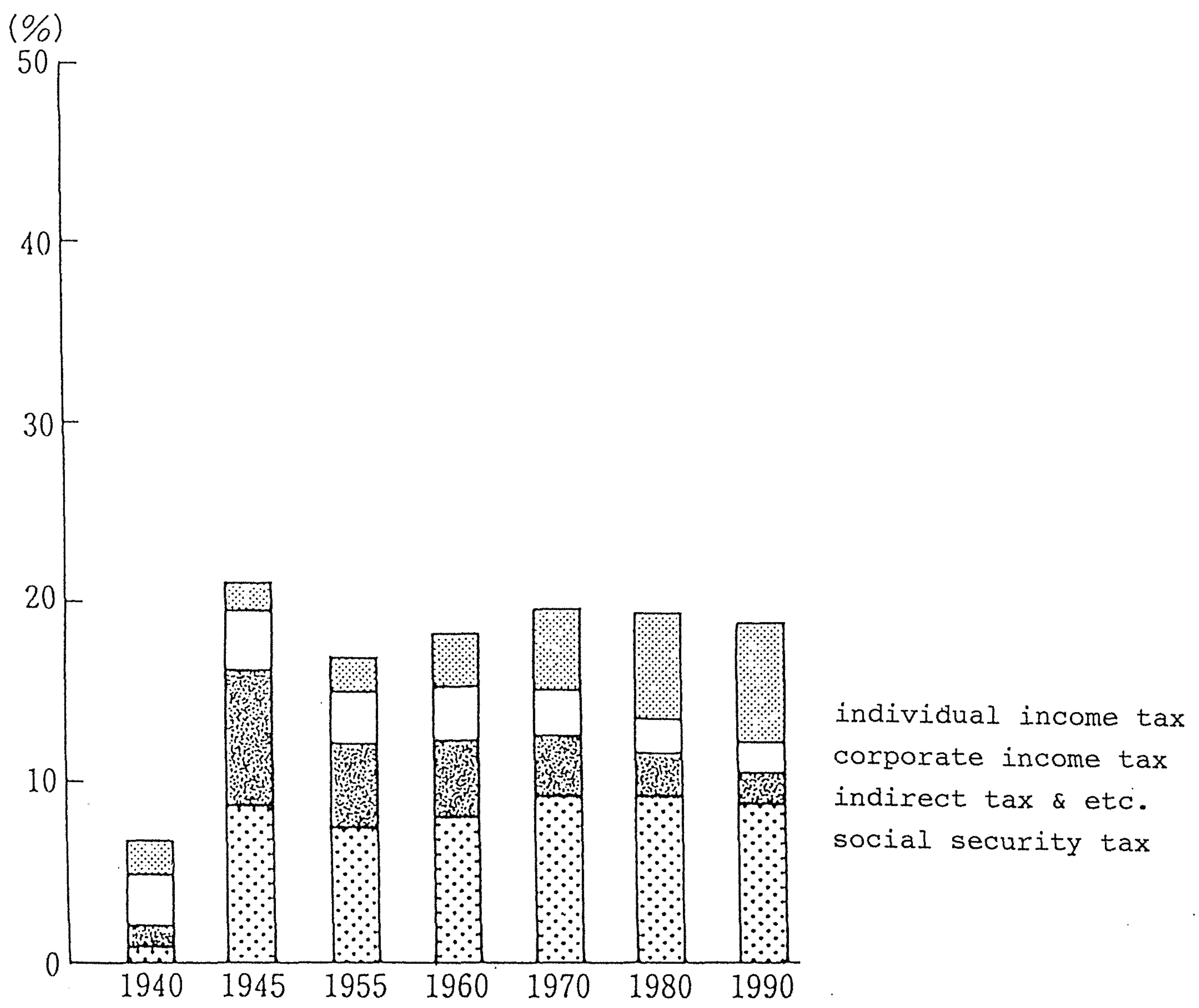

Figure 2 Federal expenditure as percentage of GNP (U.S.A.)

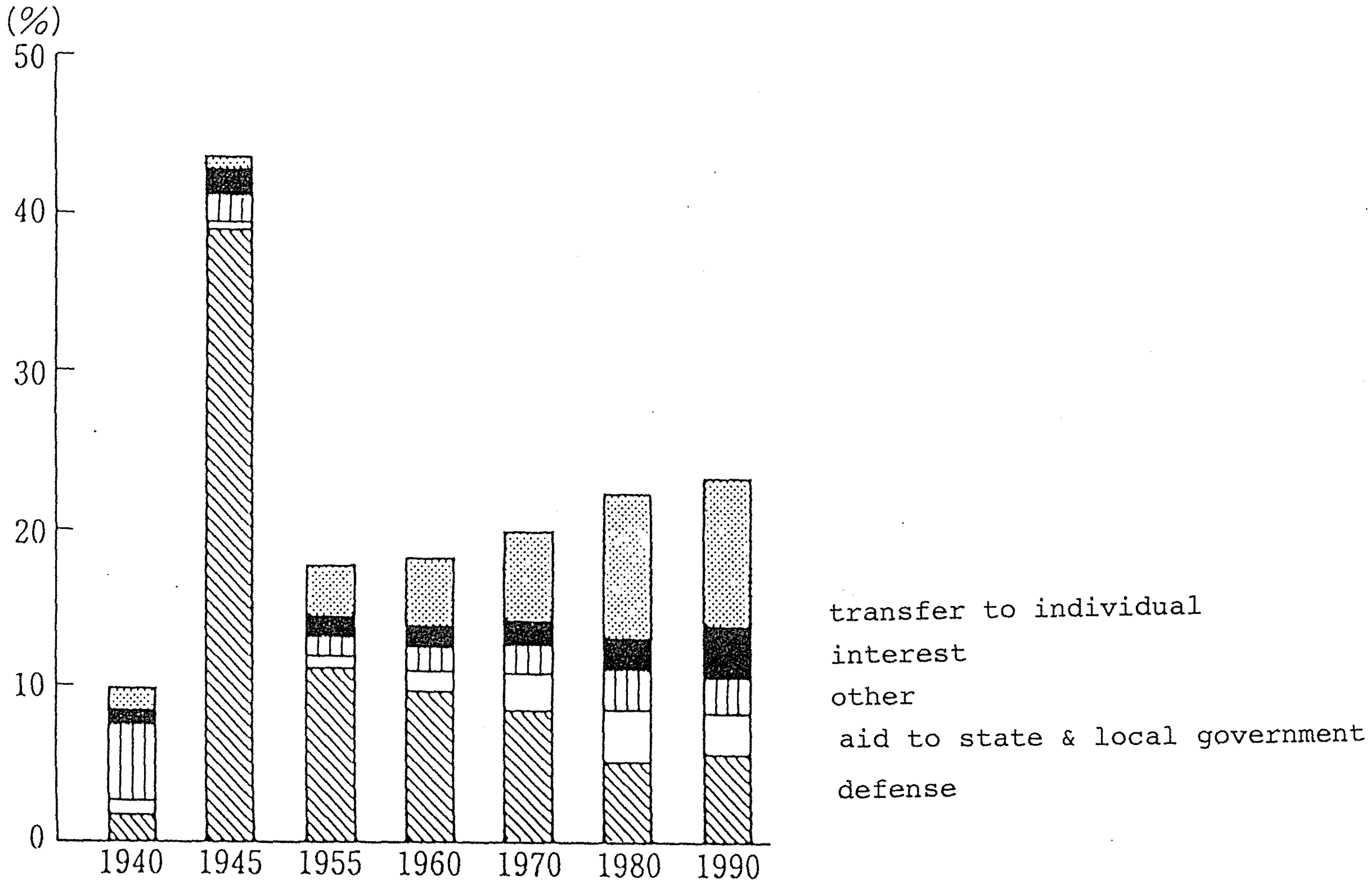

Table 1 FISCAL STRUCTURE OF GENERAL GOVERNMENT (1970 FY) (JAPAN)

(as percentage of GNP)

	Central Government	Local Government	Social Security Fund	Total
①Current Income	10.72	9.22	5.94	25.87
transfer from other subsector	0.04	3.76	0.88	4.68
other	10.68	5.46	5.06	21.19
②Current Outlay	8.47	6.84	3.62	18.93
transfer to other subsector	4.59	0.04	0.05	4.68
other	3.88	6.80	3.57	14.25
③Current Surplus (Deficit) =①−②	2.25	2.38	2.31	6.94
④Capital Outlay	2.28	2.80	0.01	5.08
transfer to other subsector	1.39	-1.39	*	-
other	0.89	4.19	0.01	5.08
⑤Fiscal Surplus (Deficit) =③−④	-0.03	-0.42	2.30	1.86

NOTE: Mark (*) means amount under 0.005.

Table 2 FISCAL STRUCTURE OF GENERAL GOVERNMENT (1980 FY) (JAPAN)

(as percentage of GNP)

	Central Government	Local Government	Social Security Fund	Total
①Current Income	12.58	12.50	10.97	36.05
transfer from other subsector	0.08	5.47	2.34	7.89
other	12.50	7.03	8.63	28.16
②Current Outlay	14.49	10.37	8.25	33.10
transfer to other subsector	7.71	0.09	0.09	7.89
other	6.78	10.28	8.16	25.21
③Current Surplus (Deficit) =①−②	-1.91	2.13	2.72	2.95
④Capital Outlay	3.50	3.41	0.08	7.00
transfer to other subsector	2.40	-2.40	*	-
other	1.10	5.81	0.08	~~11.94~~ 7.00
⑤Fiscal Surplus (Deficit) =③−④	-5.41	-1.28	2.64	-4.05

NOTE: Mark (*) means amount under 0.005.

Table 3 FISCAL STRUCTURE OF GENERAL GOVERNMENT (1993 FY) (JAPAN)

(as percentage of GNP)

	Central Government	Local Government	Social Security Fund	Total
①Current Income	13.62	12.96	14.58	41.15
transfer from other subsector	0.04	5.26	2.66	7.96
other	13.58	7.70	11.92	33.19
②Current Outlay	13.62	10.22	10.97	34.81
transfer to other subsector	7.50	0.41	0.05	7.96
other	6.12	9.81	10.92	26.85
③Current Surplus (Deficit)=①−②	*	2.74	3.61	6.34
④Capital Outlay	2.91	4.40	0.15	7.45
transfer to other subsector	2.09	-2.10	*	-
other	0.82	6.50	0.15	7.45
⑤Fiscal Surplus (Deficit)=③−④	-2.91	-1.66	3.46	-1.11

NOTE: Mark (*) means amount under 0.005.

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