

# Call for Papers: Intergenerational Justice Prize 2020

The Stuttgart-based Foundation for the Rights of Future Generations (FRFG) and the London-based Intergenerational Foundation (IF) jointly award the biennial Intergenerational Justice Prize, endowed with EUR 10,000 (ten thousand euros) in total prize-money, to essay-writers who address political and demographic issues pertaining to the field of intergenerational justice. The prize was initiated and is funded by the Apfelbaum Foundation. For the 2020 prize, the FRFG and IF call for papers on the following topic:

## Intergenerational wealth transfers through inheritance and gifts

### Topic abstract

Wealth transfers across generations combine justice between past, present and future generations (intergenerational justice) with justice within the present generation (intragenerational justice) - as a major reason for the increasing inequality in a society is the accumulation of wealth within families over time. Inheritance taxes deprive the testator of the opportunity to pass on their assets to their direct descendants. Instead, the state distributes them to all citizens. On the one hand, there is the view that the acceptance of private property implies that it should also be allowed in family relationships: wealth may accumulate along family lines, instead of being redistributed to society as a whole at every change of generation. Conversely, it is maintained that the birth lottery (the question of being born into a poor or rich family) should not affect the life chances of the youngest generation. Undoubtedly, intergenerational transfers of wealth by inheritance and gifts (and related issues of inheritance and gift tax) are a complex issue that has been the subject of many political and philosophical discussions. In this Call for Papers we invite contributions that consider and analyse the topic from various perspectives of intergenerational justice. For instance:

- Is it legitimate for wealth to remain within families, generation after generation? Or should the wealth be taxed by the state, for greater redistribution? Which philosophical arguments speak in favour of the dynastic approach, which ones support the societal approach?
- To what extent do inheritance (and gift) tax systems differ in terms of tax rates and allowances according to degree of kinship in OECD countries or beyond? What percentage of the population is liable to these taxes? How are business assets handled?
- How does inheritance tax relate to the welfare state? Does a higher inheritance tax empirically actually lead to less inequality?
- How (un)popular are (high) inheritance and gift taxes among voters? Can this topic be used to win elections? Are there different opinions depending on age/generation?
- Which relevant narratives and argumentation strategies can be identified in politics, business, society and the media, and where do they converge?

### Formalities

The Intergenerational Justice Prize is endowed with EUR 10,000. The prize money will be distributed proportionally among the best submissions, which can be more or less than the top three submissions. Winning submissions will be considered for publication by the editorial team of the Intergenerational Justice Review (IGJR; [www.igjr.org](http://www.igjr.org)) for the summer issue 2021.

For full entry requirements (details of required formatting, addresses for submissions etc, and an official entry form) email Maria Lenk ([kontakt@srzg.de](mailto:kontakt@srzg.de)) or Antony Mason ([awards@if.org.uk](mailto:awards@if.org.uk)).

Closing date for prize submissions: 1 July 2020, 23:59 (GMT+1)

## Imprint

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