

MIKI TOYOFUKU

Political Parties' Attitudes toward Policies for Women in Japan: An Analysis Focused on the Tax System from the 1960s to 2010s

This paper attempts to capture the differences and changes in the attitudes of the right- and left-wing parties toward policies for women in postwar Japan by focusing on the spousal tax exemption system. This system has been regarded as benefitting women engaged in unpaid care work. An analysis of the purposes and beneficiaries of the system, based on data extracted from the Diet session proceedings, reveals that the parties' attitudes have mostly followed the pattern observed in Western countries. When an increasing number of married women started to enter the labor market, the left-wing parties became supportive of policies for women in the workforce, while the right-wing party were not in favor of such policies, and yet, to a certain extent, the right-wing party later caught up with their leftist counterparts. This study illustrates that political parties in Japan have placed particular focus on women with part-time jobs, rather than women in unpaid care work, suggesting that such an attitude may be one of the factors leading to the current gender gap in employment.

KEYWORDS: political parties' attitudes, women, labor force participation, spousal tax exemption

Miki TOYOFUKU is an Assistant Professor of Political Science at Ochanomizu University. This work was supported by JSPS KAKENHI Grant Number JP19K13588.

ALTHOUGH WOMEN'S social advancement has progressed in many developed countries over the past decades, there are vast differences between countries in terms of the degree of the gender gap in employment. Japan is a prominent example of a developed country with a large gender gap, where a significant number of women—especially married women—are engaged in unpaid care work. In 2016, nearly one-third of married women between the ages of thirty-five and fifty-nine stayed at home as unpaid full-time housewives (*senjyō shufu*), although this rate is declining. Another one-third were low-paid, part-time workers, and this rate has doubled in the last three decades (NAGASE 2018). According to the World Economic Forum's global gender parity rankings for 2020, Japan was placed 115th among 153 countries in the category of economic participation and opportunity (*World Economic Forum* 2019).

Japan's current situation can partly be attributed to its tax and social security systems. The spousal tax exemption system, as well as some of the pension systems, have been regarded as compatible with women engaged in unpaid care work (YOKOYAMA 2002; OSAWA 2007, chapter 2; SHINKAWA 2011b; AN et al. 2015). The spousal exemption system benefits housewives, especially full-time housewives (HIGUCHI 1995; SECHIYAMA 2001; MORINOBU 2016), while it suppresses the labor force participation of married women (ABE and OHTAKE 1995; OISHI 2003; YOKOYAMA and KODAMA 2018). Introduced in 1961 and expanded in the 1980s, the system continued even after the 1990s when the number of dual-earner couples exceeded the number of single-earner couples.

How can we understand the formation and endurance of such systems that benefit housewives and suppress women's labor force participation? Political parties' attitudes may be one of the keys to improving understanding. Previous studies on political parties and gender indicate that the attitudes of right-wing parties toward policies for women differ from those of left-wing parties. While left-wing parties in Western countries were inclined to support policies for women in the workforce in the late twentieth century, right-wing parties tended to favor policies for women engaged in traditional, differentiated gender roles (VERBA et al. 1987; LOVENDUSKI 1993; KORPI 2000; WOLBRECHT 2000). With this said, however, some right-wing parties have begun to catch up with the left (CHILD and WEBB 2011; CURTIN 2014; KANTOLA and SAARI 2014).

These arguments may also be applicable to parties in Japan. The conservative Liberal Democratic Party (LDP) has maintained power in Japan since it was founded in 1955, except for two brief intervals in 1993–1994 and 2009–2012. The LDP may have had a more positive attitude on policies for

women who were engaged in unpaid care work, compared to the leftist opposition parties. As such, this attitude may be one of the factors that has led to the formation and endurance of the systems suppressing women's labor participation. The LDP may currently be shifting toward implementing policies for women in the workforce, considering that the government has proposed several policies that encourage the participation of women in the labor force and their career advancement. Nevertheless, in what way the Japanese parties' attitudes toward policies for women were different and how they have changed over time are yet to be fully explored.

This paper aims to capture the differences and changes in the attitudes of the LDP and the leftist parties toward policies for women by focusing on the spousal tax exemption system. This study reveals that the attitudes of the right- and left-wing parties in Japan mostly followed the pattern observed in Western countries during their transition from industrial to postindustrial societies. When an increasing number of married women started to enter the labor market, the left-wing parties became supportive of policies for women in the workforce, while the right-wing ruling party did not; however, to a certain extent, the right-wing party later caught up to the attitudes held by the left-wing parties.

This study highlights that the parties in Japan have placed emphasis on women with part-time jobs, instead of women in unpaid care work. This suggests that such an attitude may be one of the factors that has led to the current situation of women's economic participation in Japan.

The remainder of this paper is organized as follows. The next section reviews the literature regarding the parties' attitudes on policies for women, which leads to the question of whether or not the arguments apply to Japan. Subsequent sections clarify the beneficiaries of the spousal exemption system, and then analyze the alleged purposes of the system reforms. This analysis is conducted by examining political statements extracted from the Diet session proceedings between the 1960s and 2010s. Lastly, the results and implications are discussed in the concluding section.

Right-and Left-Wing Parties' Attitudes Toward Policies for Women

The literature on the relationship between political parties and gender shows how the attitudes toward policies for women have differed between the right- and left-wing parties. When agrarian societies turned into industrial societies, women tended to continue their roles of caring for their family members, even though some of them entered the paid labor force. However, along with the shift from industrial to postindustrial societies,

women (and men in younger generations) have come to support gender equality instead of differentiated gender roles, and an increasing number of married women began to enter the labor market (INGLEHART and NORRIS 2003). When such postindustrial changes occurred in Western countries in the late twentieth century, the differences between the parties concerning policies for women became clear. Some leftist parties that were associated with women's movements gradually came to support gender equality, while the parties on the right continued to support differentiated gender roles (KORPI 2000; WOLBRECHT 2000). As a result, the leftist parties tended to be more in favor of policies that are oriented toward gender equality (VERBA et al. 1987, chapter 10; KORPI 2000), which attracted women voters (INGLEHART and NORRIS 2003; IVERSEN and ROSENBLUTH 2010, chapter 5).

Previous research has pointed out that right-wing parties have made efforts to respond to women's needs. The right- and left-wing parties in Western countries both adopted policies to satisfy women voters, but in different ways (LOVENDUSKI 1993). For example, the Norwegian parties on the right proposed policies for mothers who were caregivers, while the leftist parties promoted policies for women in the workforce (SKJEIE 1993).

Recent studies have paid particular attention to the variety of policies for women in an effort to understand the differences between certain parties or politicians. Policies for women can be divided into either policies for women in unpaid care work, or in the workforce. While the former policies contribute to maintaining differentiated gender roles, the latter, "feminist" policies contribute to changing such roles, in a move to attain gender equality (CELIS and CHILDS 2014; PISCOPO 2014). Concerning the former policies, the difference between the politicians of the right- and left-wing parties in Europe is rather unclear (ERZEEL and CELIS 2016). Among the right-wing parties, an analysis on electoral platforms suggests that Christian democrats are concerned with policies for mothers, while other conservative parties are less concerned with policies for women in general (O'BRIEN 2018).

As for the latter policies that are oriented toward accommodating women in the workforce and achieving gender equality, studies of European countries confirm that leftist parties have been more supportive of such policies, compared to the right (ERZEEL and CELIS 2016; CAMPBELL and ERZEEL 2018). However, there are signs of change. Some right-wing parties and their politicians are "catching up" with the left and promoting such policies (CHILDS and WEBB 2011; CURTIN 2014; KANTOLA and SAARI 2014). These parties are able to attract more women voters than the

right-wing parties that uphold traditional gender ideologies (CAMPBELL and ERZEEL 2018).

Where do the parties in Japan stand in terms of their attitudes toward policies for women? The Japanese welfare regime is characterized by its familialism. As with other East Asian countries and southern European countries, married women typically take care of their children, husbands, and elderly parents in their home with limited support from the government (ESPING-ANDERSEN 1999; MIYAMOTO et al. 2003; SHINKAWA 2011a; TSUJI 2012; SARACENO 2016; ESTEVEZ-ABE and NALDINI 2016). Up until the 1980s, the leaders of the ruling LDP mostly agreed with the idea of differentiated gender roles (TSUJI 2012; SUGINOHARA 2015), and so some scholars suggest that the expansion of the spousal exemption system reflected their ideas of gender roles (MIURA 2012, chapter 4; OCHIAI and JOHSHITA 2015; DALTON 2015, chapter 1). Hence, we can propose that the right-wing ruling party in Japan promoted policies for women in unpaid care work, and the reforms of the spousal exemption system were part of these policies.

In the late 1970s, an increasing number of married women began to enter the labor market. During this time, the leftist opposition parties in Japan were often associated with women's organizations and their leaders had more positive attitudes toward gender equality compared to the leaders of the LDP (VERBA et al. 1987, chapter 10). After the 1990s, and faced by an increasing number of women in the labor force and a decreasing birth-rate, the LDP government came to reconsider particular policies that fell in line with differentiated gender roles, including the spousal exemption system (YOKOYAMA 2002, chapter 4; AN et al. 2015; HORIE 2016). Recent studies argue that the LDP government adopted policies for the advancement of women in the workplace in the 2010s to gain support from women voters, even though there were members in the party who preferred policies directed at women in unpaid care work (TSUJI 2015; TSUJI 2019). If this is the case, then the right-wing LDP may be catching up with the left-wing parties by becoming more inclined to support policies for women in the workforce. The reforms of the spousal exemption system may be part of such policies.

With this said, however, parties in Japan have not always focused on policies for women. Gender tended to be considered a minor issue in Japanese politics (SHIOTA 2000; TSUJI 2012; WILIARTY and GAUNDER 2014; SUGINOHARA 2015), and thus it was the feminist bureaucrats who played important roles in promoting policies for gender equality (TSUJI 2012; OTAKE 2017). Previous research indicates that the LDP leaders had other

intentions when they proposed reforms of the spousal exemption system. It is suggested that the expansion of the system was promoted as part of tax reduction packages for employed workers to reduce their tax burden (YOKOYAMA 2002, chapters 1 and 3; HORIE 2005, chapter 8; TOYOFUKU 2017), and that a reform plan of the system was aimed at increasing the labor supply (HORIE 2016). Thus, the reforms of the spousal exemption system may not have been designed as policies for women.

Based on previous studies, we assume three different types of attitudes. The right- and left-wing parties in Japan may have called for reforms—including both expansion and retrenchment—of the spousal exemption system, and deemed such reforms as policies for women in unpaid care work, in the workforce, or as policies not for women.

Was the right-wing ruling party in favor of policies for women in unpaid care work, and did the left-wing opposition parties become supportive of policies for women in the workforce, when an increasing number of married women started to enter the labor market? Has the right-wing party caught up with the left-wing parties and become supportive of policies for women in the workforce? To explore these questions by focusing on the spousal exemption system, the following sections first clarify who has benefitted from the system, and then analyze the alleged purposes of its reforms between the 1960s and 2010s.

THE BENEFICIARIES OF THE SPOUSAL EXEMPTION SYSTEM

The spousal tax exemption system in Japan benefits women in unpaid care work, such as full-time housewives, but the beneficiaries are not limited to these women. This section shows who has benefitted from the system from a historical perspective.

The spousal tax exemption system consists of the exemption for spouses (*haigūsha kōjo*) and the special exemption for spouses (*haigūsha tokubetsu kōjo*). As of 2019, workers are allowed to deduct a maximum of 380,000 yen from their taxable income if their spouses' annual salary is within a certain threshold. This means that full-time housewives benefit from the system, but their husbands are the direct beneficiaries or recipients of the tax credit. Thus, expansion of the system could possibly be promoted as policies for men, instead of women.

FIGURE 1 shows how the maximum amount of the exemptions changed between the 1960s and 2010s. After the exemption for spouses was introduced in 1961, the amount increased steadily through the 1960s and 1970s, and especially in the 1980s when the special exemption for spouses was

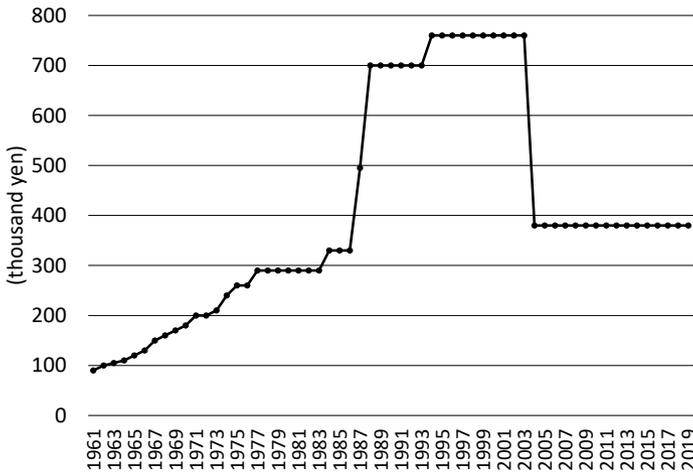


FIGURE 1. Maximum amount of spousal exemptions and the special exemption for spouses in total. Source: Author's calculation based on amendments to the income tax laws.

introduced. Benefits decreased in the first decade of the twenty-first century after simultaneous eligibility for both exemptions was disallowed.

Postwar Japanese society and families experienced profound transformations (OCHIAI 1994). During the country's rapid growth period between the mid-1950s and mid-1970s, society transitioned from agrarian to industrial. Men and women typically worked with other family members in extended families; however, as the economy grew, many young people migrated to the cities and formed single-earner households or "full-time housewife households" (*senyō shufu setai*) where husbands were employed in the workforce and wives remained in the family home as full-time housewives.

This trend changed at the end of the rapid growth period. The female labor force participation rate for those aged fifteen to sixty-four hit bottom in 1975. While full-time housewife households rapidly decreased during the 1980s, dual-earner households where both husbands and wives were employed outside of the home steadily increased. Yet, the majority of wives with jobs were part-time workers. The number of dual-earner households exceeded the number of full-time housewife households in the 1990s.¹ In brief, families in postwar Japan shifted from farming and self-employed

1. Statistics Bureau, *Rōdōryoku chōsa* (Labour Force Survey).

households² to employed households, and the employed households shifted from full-time housewife households to dual-earner households.

When the spousal exemption was introduced in 1961, Japan was in the midst of the transition from an agrarian to an industrial society. Many women still worked on small private farms or in other family businesses, while the role of a full-time housewife began to gain traction as a new lifestyle.³ It is important to note that not only employed workers but also farmers and self-employed workers were eligible for the exemptions. FIGURE 2 shows the number of farmers and self-employed workers who received the exemption for spouses. It is apparent from the figure that many of them were receiving the exemption until the mid-1970s.⁴ This means that farmers and self-employed workers and their wives were the beneficiaries of the spousal exemption system during this period.

As tax reforms in the late-1960s and mid-1970s provided better tax exemption alternatives for spouses working in family businesses,⁵ the exemption for spouses became irrelevant for most of them, and they eventually shifted away from using the exemption. As a result, full-time housewives and their husbands became the main beneficiaries of the system.

In the mid-1970s, the system started to expand not only regarding the exemption amount as shown in FIGURE 1 but also in the coverage. Workers are allowed the exemption if their spouses' annual salary is within a certain threshold. As illustrated in FIGURE 3, the threshold of a spouse's annual salary for receiving the maximum amount of exemption was very low until the early 1970s, thereby excluding most dual-earner households from the system. However, that threshold increased significantly during the 1970s and 1980s and also more recently after the tax reforms of 2017.

Currently, a worker is allowed the maximum exemption if his or her spouse's annual salary is within 1.5 million yen, an amount equivalent to approximately one-third of the average salary in 2018. The exemption amount gradually decreases as the spouse's salary increases above 1.5 million

2. Self-employed workers (*jieigyōsha*) refer to those who run small businesses other than farms.

3. In 1961, 42 percent of female workers were working on farms or in other family businesses. The rate decreased to 25 percent in 1974. Statistics Bureau, *Rōdōryoku chōsa*.

4. The number of farmers who received the exemption is limited because the majority of farmers did not pay income tax in most years.

5. The exemptions for family workers were increased, and a new system allowing wives to receive salaries from their family businesses was introduced.

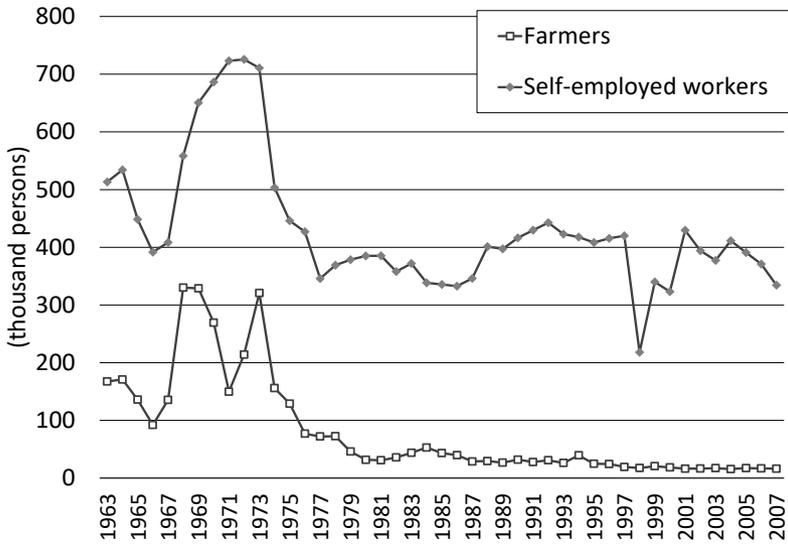


FIGURE 2. Number of farmers and self-employed workers who received the exemption for spouses. Source: National Tax Agency, *Shinkoku shotokuzei hyōhon chōsa* (Sample Survey for Self-Assessment Income Tax).

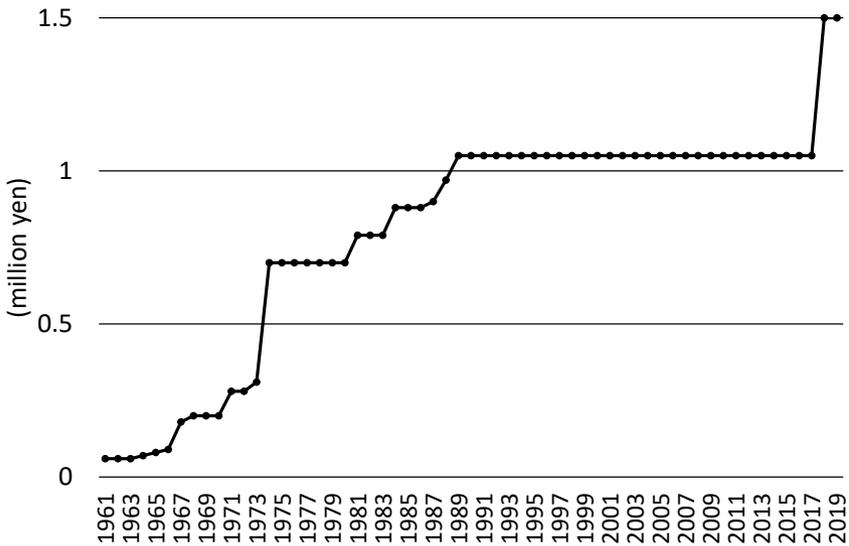


FIGURE 3. Threshold of spouse's annual salary for receiving the maximum amount of spousal exemptions (1961–2017) and the special exemption for spouses (2018–2019). Source: Author's calculation based on amendments to the income tax law.

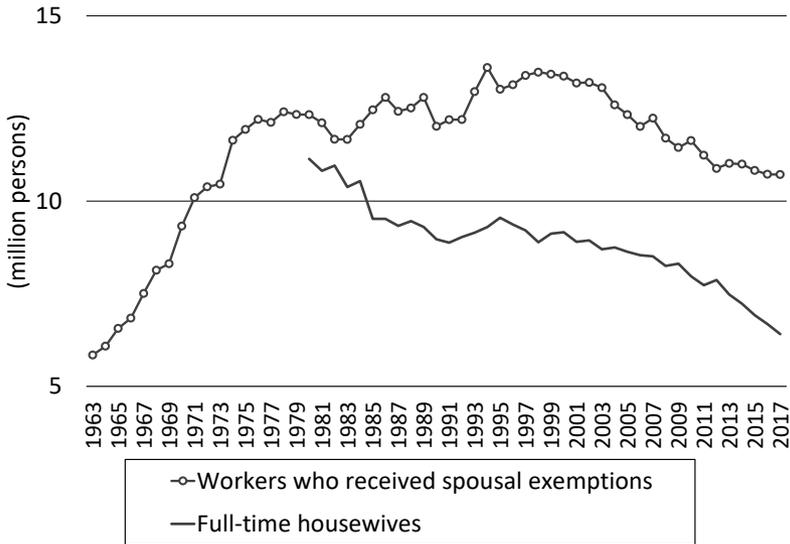


FIGURE 4. Number of workers who received spousal exemptions. Source: National Tax Agency, *Minkan kyūyo jittai tōkei chōsa* (Statistical Survey of Actual Status for Salary in the Private Sector); Statistics Bureau, *Rōdōryoku chōsa*.

yen, but one of the exemptions is still available until the spouse's salary reaches 2.016 million yen.⁶

These increases in the threshold resulted in the inclusion of many women with jobs—mostly those with part-time jobs—and their husbands into the spousal exemption system as beneficiaries. FIGURE 4 shows that even though the number of full-time housewives decreased sharply in the 1980s and 1990s, the number of workers receiving the spousal exemptions remained at similar levels through the period. The number of workers receiving the exemptions started to decrease in the first decade of the twenty-first century; nevertheless, more than ten million remained eligible as of 2017.⁷

6. The salary threshold is calculated by adding the employment income deduction (*kyūyo shotoku kōjo*) to the income threshold defined by the income tax law. Income is different from salary under the law. Employed workers, including women working part-time, are allowed the employment income deduction, which is a minimum of 0.65 million yen (1989–2019), when they calculate their income.

7. The number does not reflect the tax reform of 2017 because it did not come into effect until 2018.

To summarize the discussion thus far, the beneficiaries of the spousal exemption system were not—and are still not—limited to full-time housewives. Married women with part-time jobs became beneficiaries of the system after the mid-1970s. Husbands of full-time housewives or women with part-time jobs, typically being employed workers, have been the direct beneficiaries of the system. In addition, wives working in family businesses and their husbands, and farmers and self-employed workers, were the beneficiaries of the system until the mid-1970s.

The system is not simply benefitting full-time housewives and encouraging women to stay at home. Rather, it has been expanded to include married women with part-time jobs as beneficiaries by means of increasing the threshold of a spouse's salary. Under the current system, an initial barrier for full-time housewives to attain employment has been removed. These women can join the labor market and earn up to one-third of the average salary, and still continue to receive the same benefits from the system. Thus, the expansion of the system may be promoted as a policy for women in the workforce.

At the same time, however, married women are incentivized to limit their work hours under the current system, because the exemption amount gradually decreases and finally becomes zero as their salary increases. If this aspect of the system is focused on, then the retrenchment, rather than the expansion of the system, would be promoted as a policy for women in the workforce.

Analyses of the Alleged Purposes of the Spousal Exemption System Reforms

DATA AND METHOD

There are various possible purposes for the expansion or retrenchment of the spousal exemption system. Politicians may promote reforms as policies for women, either for women in unpaid care work such as housewives or for women in the workforce. They may instead promote reforms as policies for men such as employed workers or farmers and self-employed workers, or as a set of macroeconomic policies to utilize the labor force or stimulate the economy. Politicians express their intentions and goals publicly through conferences and media interviews.

To explore the attitudes of the right- and left-wing parties, the analyses in this section focus on official statements of politicians in the National Diet. Although we cannot detect hidden intentions from these statements, it is expected that politicians who promoted reforms for women in unpaid

care work referred more frequently to housewives, especially to full-time housewives, compared to politicians who preferred reforms for women in the workforce.

The full-text database of the Diet session proceedings between the first session held in 1947 and the 199th session held in 2019 was used.⁸ By reviewing statements that included both *haigūsha* (spouse) and *kōjo* (exemption) and related questions and answers, all statements during the entire period made by Diet members (including both Upper and Lower House members) that either proposed or approved the expansion of the spousal exemption system were selected, and the alleged purposes for the expansion were categorized.⁹ In this paper, expansion refers to raising the exemption amount and/or extending the coverage, including the initial introduction of the system.¹⁰

Also selected were all statements made by Diet members that proposed or approved retrenchment of the system, and those who opposed the proposed retrenchment and argued instead for maintenance of the existing system. These were categorized by the alleged reasons given for retrenchment or maintenance. For this study, retrenchment refers to cutting the exemption amount and/or narrowing the coverage, including the abolishment of the system.¹¹

The analyses focused on the statements of politicians from the following four major parties: the right-wing LDP, the left-wing parties of the Japan Socialist Party (JSP) that became the Social Democratic Party of Japan (SDPJ) in 1996, and the Japanese Communist Party (JCP), as well as the Democratic Party of Japan (DPJ). The DPJ is a centrist party that was established in 1998 and became the Democratic Party (DP) in 2016. Many former JSP members joined the DPJ instead of the SDPJ.

8. The House of Representatives, the House of Councillors, and the National Diet Library, full-text database system for the minutes of the diet. <http://kokkai.ndl.go.jp/> (accessed 31 August 2019).

9. If a statement that included the words *haigūsha* and *kōjo* was a question or an answer, the sequential questions by the same person and all answers to those questions were included in the analysis. Sequential questions or answers by a person were counted as one statement. All data analysis work for this paper was conducted by the author.

10. Statements related to increasing the employment income deduction were included if it was explained as a means to raise the threshold for a spouse's salary.

11. The introduction of other systems, such as income splitting between husband and wife or tax credits for spouses, were excluded unless the statements referred to the abolishment of the existing system.

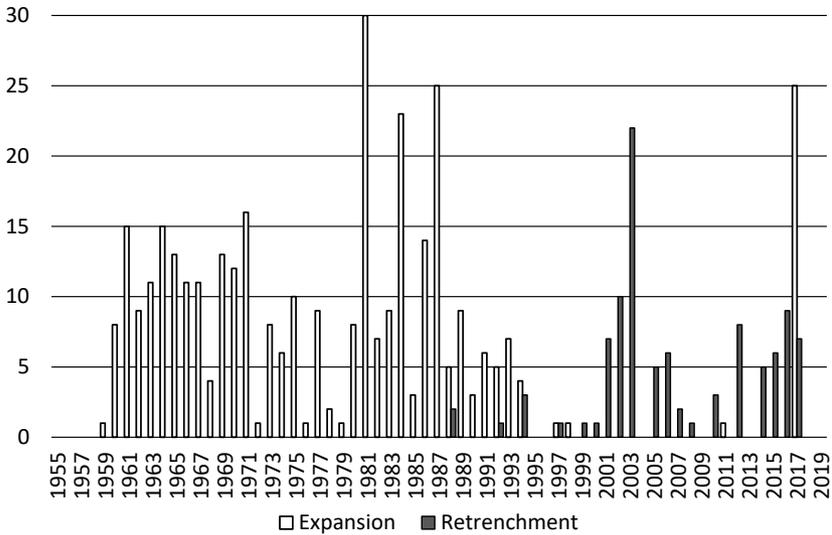


FIGURE 5. Number of Diet member statements on expansion and retrenchment of the spousal exemption system. Source: Author's calculation based on the full-text database system of the minutes of the Diet.

ANALYSIS OF THE ALLEGED PURPOSES FOR EXPANSION

FIGURE 5 shows the number of Diet member statements that proposed or approved the expansion or retrenchment of the spousal exemption system between 1955 and 2019 (no statements referred to this before 1955). Many statements proposed or approved expansion between the 1960s and 1980s when the system expanded not only the amount but also the exemption threshold (see FIGURES 1 and 3). The number of such statements decreased in the 1990s and almost disappeared in the first decade of the twenty-first century, only to surge once again in 2017 when the threshold was raised significantly as part of that year's tax reform.

To analyze the purposes for expansion, the alleged purposes gathered from the statements are categorized as follows, and the number of statements referring to each purpose were counted.¹² The first category relates to policies for women in unpaid care work and consists of two subcategories:

12. Statements not referring to any purpose were excluded from the analysis. Statements referring to more than one purpose were included in more than one subcategory.

enhancing the status of housewives, and reducing tax for full-time housewives.

The second category relates to policies for women in the workforce. There are two subcategories: the promotion of women's social advancement, and to reduce tax for married women with jobs.

The third category includes all other stated purposes not directly related to women. Five of the subcategories concern tax reduction: reduce tax for farmers and self-employed workers, reduce tax for employed workers, reduce tax for the lower and middle classes, reduce tax on other social groups, and reduce tax on people or simply reduce tax without mentioning the target. Two subcategories concern the economy: utilizing the labor force, and stimulating the economy. One subcategory concerns family: protecting the ties of families. The rest are classified as other purposes.

TABLE 1 shows the number of statements of LDP, JSP/SDPJ, and JCP politicians that referred to each purpose in five-year intervals between 1955 and 2019. The DPJ/DP is not included in this table because none of its politicians made statements on the expansion of the exemption system.

It is worth noting that the total number of statements from LDP politicians referring to the purposes in the first category is quite limited, which means LDP politicians rarely expressed the intention to expand the system specifically for women in unpaid care work. However, they did refer to purposes in other categories, and the emphasis shifted over time.

The earliest statements on expansion were made by JSP politicians. They initially proposed the introduction of the exemption for spouses in 1959 and 1960 to empower married women by evaluating their work as housewives instead of treating them as dependents.¹³ During the 1960s, such statements referring to the status of housewives were common among JSP politicians but not among the LDP. LDP politicians explained their plans to expand the spousal exemption system together with other exemptions as part of broader reform packages to reduce the tax burden for farmers and self-employed workers in the lower and middle classes. None of them referred to the benefit of full-time housewives. Considering the social background as families shifted from farming and self-employed households to full-time housewife households, JSP politicians were more progressive than the LDP in the sense that they proposed reforms for housewives.

In the 1970s, JSP politicians shifted emphasis from women in unpaid care work to women in the workforce. While the politicians in the JSP and

13. Before the introduction of the exemption for spouses, workers were allowed the exemption for dependents if their spouses had little or no income.

TABLE 1. Alleged purposes for expansion of the spousal exemption system. Source: Author's calculation based on the full-text database system of the minutes of the Diet.

	Women in unpaid care work		Women in the workforce		Not directly related to women								
	Status of house-wives	Tax reduction for full-time house-wives	Women's social advancement	Tax reduction for married women with jobs	Tax reduction for farmers and self-employed workers	Tax reduction for employed workers	Tax reduction for the lower and middle classes	Tax reduction for other groups	Tax reduction for people	Labor force utilization	Economic stimulation	Families	Others
LDP													
1955-1959	0	0	0	0	0	0	0	0	0	0	0	0	0
1960-1964	2	0	0	0	18	27	31	0	2	0	0	0	0
1965-1969	0	0	0	0	6	18	23	0	2	0	0	0	0
1970-1974	0	0	0	1	0	18	17	0	2	2	2	0	0
1975-1979	0	0	0	0	0	9	6	5	1	0	0	0	0
1980-1984	0	0	1	17	0	3	3	0	5	0	1	0	0
1985-1989	3	0	0	0	0	9	20	0	4	0	0	0	0
1990-1994	0	0	1	0	0	0	0	0	0	1	0	0	0
1995-1999	0	0	0	0	0	0	0	0	0	0	0	0	0
2000-2004	0	0	0	0	0	0	0	0	0	0	0	0	0
2005-2009	0	0	0	0	0	0	0	0	0	0	0	0	0
2010-2014	1	0	0	0	0	0	0	0	0	0	0	1	0
2015-2019	0	0	11	0	0	0	0	0	0	8	0	0	0
LDP Total	6	0	13	18	24	84	100	5	16	11	3	1	0
JSP/SDPJ													
1955-1959	1	0	0	0	0	0	0	0	0	0	0	0	0
1960-1964	3	0	0	0	0	0	3	0	0	0	0	0	0
1965-1969	9	0	0	6	0	1	2	0	0	0	0	0	0
1970-1974	1	0	1	5	0	2	4	0	2	2	3	0	0
1975-1979	0	0	0	2	0	0	6	0	0	0	0	0	0
1980-1984	0	0	0	13	0	1	0	0	0	2	2	0	0
1985-1989	0	0	0	9	0	1	1	0	0	4	0	0	0
1990-1994	0	0	1	6	0	0	0	0	0	2	1	0	0
1995-1999	0	0	0	0	0	0	0	0	0	0	0	0	0
2000-2004	0	0	0	0	0	0	0	0	0	0	0	0	0
2005-2009	0	0	0	0	0	0	0	0	0	0	0	0	0
2010-2014	0	0	0	0	0	0	0	0	0	0	0	0	0
2015-2019	0	0	0	0	0	0	0	0	0	0	0	0	0
JSP/SDPJ Total	14	0	2	41	0	5	16	0	2	10	6	0	0
JCP													
1955-1959	0	0	0	0	0	0	0	0	0	0	0	0	0
1960-1964	0	0	0	0	0	0	0	0	0	0	0	0	0
1965-1969	0	0	0	1	0	0	0	0	0	0	0	0	0
1970-1974	0	0	0	1	1	3	3	0	0	0	0	0	0
1975-1979	0	0	1	1	0	0	0	1	0	0	0	0	0
1980-1984	0	0	0	4	0	0	1	0	0	0	0	0	0
1985-1989	0	0	0	2	0	0	1	0	0	0	0	0	0
1990-1994	0	0	0	0	1	2	2	0	0	0	2	0	0
1995-1999	0	0	0	1	0	0	0	0	0	0	2	0	0
2000-2004	0	0	0	0	0	0	0	0	0	0	0	0	0
2005-2009	0	0	0	0	0	0	0	0	0	0	0	0	0
2010-2014	0	0	0	0	0	0	0	0	0	0	0	0	0
2015-2019	0	0	0	0	0	0	0	0	0	0	0	0	0
JCP Total	0	0	1	10	2	5	7	1	0	0	4	0	0

JCP advocated expansion to reduce tax for employed workers in the lower and middle classes, they also insisted that tax should be reduced for wives in employed households in the lower and middle classes who worked part-time. They argued that those wives were appreciated for trying their best to help support their families economically even at the expense of leaving their children alone in their homes. LDP politicians did not agree with that position; instead, they continued to focus on employed workers in the lower and middle classes. They no longer referred to farmers and self-employed workers as they shifted away from the spousal exemption system, as explained in the previous section. Again, leftist politicians were more progressive than the LDP in the sense that they proposed reforms for women with part-time jobs at a time when families were shifting from full-time housewife households to dual-earner households.

In the 1980s, LDP politicians also proposed tax reductions for married women with part-time jobs. JSP and JCP politicians called for similar tax reductions, with some also referring to labor force utilization by insisting that the expansion of the system would increase the labor supply among married women.

After decades of almost no statements regarding expansion, the same logic of labor force utilization appeared in LDP statements in the late 2010s around the time of the reform of 2017. Their statements also referred to women's social advancement, advertising the expansion of the system as a policy for women in the workforce.

ANALYSIS OF THE ALLEGED PURPOSES FOR RETRENCHMENT AND MAINTENANCE

In the late 1980s, statements proposing or approving retrenchment of the spousal exemption system appeared. FIGURE 6 reveals that the number of statements extracted from the Diet database increased in the first decade of the twenty-first century; however, statements opposing the proposed retrenchment and calling for maintenance of the existing system also increased. In the first decade of the twenty-first century, when the maximum exemption amount was reduced, LDP politicians proposed retrenchment while opposition parties preferred to maintain the system. The opposite occurred in the early 2010s. The DPJ proposed the abolishment of the system while members of the LDP advocated for the system to be maintained.

To analyze the purposes of retrenchment, the alleged purposes are categorized as shown in TABLE 2. The table does not include the category related to women in unpaid care work, because the retrenchment of the

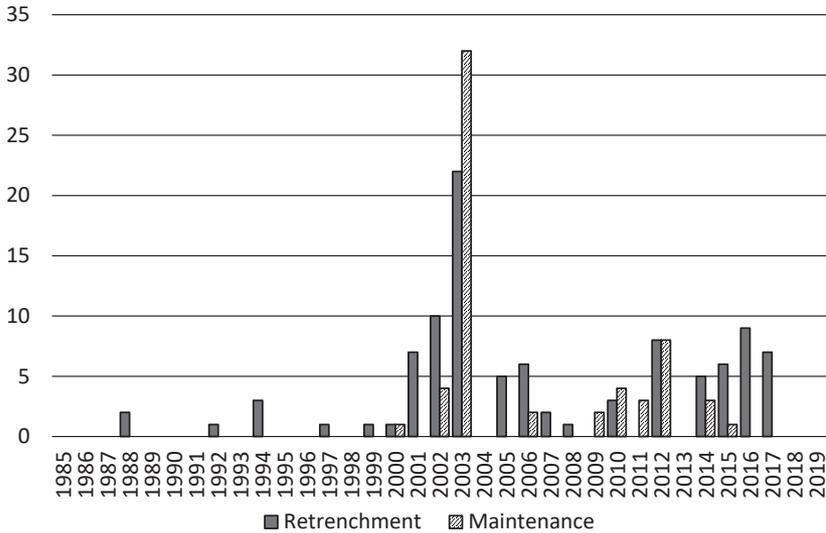


FIGURE 6. Number of Diet member statements on retrenchment and maintenance of the spousal exemption system. Source: Author's calculation based on the full-text database system of the minutes of the Diet.

system did not benefit or enhance the status of those women. The category relating to women in the workforce consists of two subcategories: the promotion of women's social advancement, and giving fair treatment to married women with jobs who are not currently benefitting from the system. The category not directly related to women has no subcategories concerning tax reduction or economic stimulation but includes other subcategories: increasing tax revenue and simplifying the tax system. To analyze the purposes of system maintenance, the same categories as expansion were used as shown in TABLE 3.

TABLES 2 and 3 show the number of statements of LDP, JSP/SDPJ, JCP, and DPJ/DP politicians that referred to each purpose in five-year intervals between 1985 and 2019. TABLE 2 does not include the JCP as none of its politicians proposed or approved retrenchment of the system.

TABLE 2 shows that statements by LDP politicians on retrenchment did not refer often to the category related to women in the workforce. On the contrary, the statements on retrenchment by JSP/SDPJ and DPJ/DP

TABLE 2. Recession and the Count of Third-Party and Independent Winners. Source: Author's calculation based on the full-text database system of the minutes of the Diet.

	Women in the workforce		Not directly related to women			
	Women's social advancement	Fair treatment for married women with jobs	Labor force utilization	Tax revenue increase	Tax system simplification	Others
LDP						
1985-1989	0	0	0	0	0	0
1990-1994	0	0	0	0	0	0
1995-1999	0	0	0	0	0	0
2000-2004	2	6	0	8	10	0
2005-2009	2	1	1	1	0	0
2010-2014	0	0	0	0	0	0
2015-2019	1	0	0	1	0	0
LDP Total	5	7	1	10	10	0
JSP/SDPJ						
1985-1989	1	1	0	0	0	0
1990-1994	1	1	1	0	0	1
1995-1999	1	0	0	0	0	0
2000-2004	6	3	0	0	0	0
2005-2009	0	0	0	0	0	0
2010-2014	0	0	0	0	0	0
2015-2019	0	0	0	0	0	0
JSP/SDPJ Total	9	5	1	0	0	1
DPJ/DP						
1985-1989	-	-	-	-	-	-
1990-1994	-	-	-	-	-	-
1995-1999	0	0	0	0	0	0
2000-2004	6	0	0	0	1	0
2005-2009	0	1	0	9	0	0
2010-2014	12	2	2	1	0	1
2015-2019	10	1	1	3	0	0
DPJ/DP Total	28	4	3	13	1	1

TABLE 3. Alleged purposes for maintenance of the spousal exemption system. Source: Author's calculation based on the full-text database system of the minutes of the Diet.

	Women in unpaid care work		Women in the workforce		Not directly related to women								
	Status of house-wives	Tax reduction for full-time house-wives	Women's social advancement	Tax reduction for married women with jobs	Tax reduction for farmers and self-employed workers	Tax reduction for employed workers	Tax reduction for the lower and middle classes	Tax reduction for other groups	Tax reduction for people	Labor force utilization	Economic stimulation	Families	Others
LDP													
1985-1989	0	0	0	0	0	0	0	0	0	0	0	0	0
1990-1994	0	0	0	0	0	0	0	0	0	0	0	0	0
1995-1999	0	0	0	0	0	0	0	0	0	0	0	0	0
2000-2004	0	0	0	0	0	0	0	0	0	0	1	0	0
2005-2009	0	0	0	0	0	0	0	0	0	0	0	0	0
2010-2014	1	0	0	0	0	0	0	0	0	0	0	5	2
2015-2019	0	0	0	0	0	0	0	0	0	0	0	0	0
LDP Total	1	0	0	0	0	0	0	0	0	0	1	5	2
JSP/SDPJ													
1985-1989	0	0	0	0	0	0	0	0	0	0	0	0	0
1990-1994	0	0	0	0	0	0	0	0	0	0	0	0	0
1995-1999	0	0	0	0	0	0	0	0	0	0	0	0	0
2000-2004	0	0	0	0	0	0	3	0	4	0	5	0	0
2005-2009	0	0	0	0	0	0	0	0	0	0	0	0	0
2010-2014	0	0	0	0	0	0	0	0	1	0	0	0	0
2015-2019	0	0	0	0	0	0	0	0	0	0	0	0	0
JSP/SDPJ Total	0	0	0	0	0	0	3	0	5	0	5	0	0
JCP													
1985-1989	0	0	0	0	0	0	0	0	0	0	0	0	0
1990-1994	0	0	0	0	0	0	0	0	0	0	0	0	0
1995-1999	0	0	0	0	0	0	0	0	0	0	0	0	0
2000-2004	0	0	0	0	0	4	12	0	7	0	14	0	1
2005-2009	0	0	0	0	0	0	1	1	0	0	0	0	1
2010-2014	0	0	0	0	0	0	0	2	0	0	0	0	0
2015-2019	0	0	0	0	0	0	0	0	0	0	0	0	0
JCP Total	0	0	0	0	0	4	13	3	7	0	14	0	2
DPJ/DP													
1985-1989	-	-	-	-	-	-	-	-	-	-	-	-	-
1990-1994	-	-	-	-	-	-	-	-	-	-	-	-	-
1995-1999	0	0	0	0	0	0	0	0	0	0	0	0	0
2000-2004	1	0	0	0	0	1	1	0	7	0	2	0	0
2005-2009	0	0	0	0	0	0	0	0	0	0	0	0	0
2010-2014	1	0	0	0	0	0	0	0	0	0	0	0	0
2015-2019	0	0	0	0	0	0	0	0	0	0	0	0	0
DPJ/DP Total	2	0	0	0	0	1	1	0	7	0	2	0	0

politicians referred frequently to these purposes in the category, especially women's social advancement.

Many statements on expansion by both LDP and leftist politicians in the 1980s suggested that the system should be expanded to reduce tax for married women with part-time jobs. However, in the late 1980s and early 1990s, some JSP politicians questioned the unequal treatment between those who were eligible for the exemptions and those who were not. Members of both the JSP/SDPJ and DPJ/DP proposed retrenchment or abolishment of the system for women who were not benefitting from the system. They argued for fair treatment for married women with jobs—especially those with full-time jobs—as well as the promotion of women's social advancement, by means of removing the incentives to limit their work hours.

When LDP politicians proposed retrenchment of the system at the beginning of the twenty-first century, they often referred to fair treatment for married women with jobs but did not refer nearly as much for the social advancement of women. Instead, they emphasized that the purposes for reducing the exemption were tax revenue increase and simplification of the complicated tax system.¹⁴ When referring to women's social advancement in the 2010s, they proposed system expansion instead of retrenchment, as previously mentioned.

TABLE 3 suggests that not all left-wing politicians modified their positions in favor of the retrenchment of the system. Some politicians belonging to the LDP and leftist parties both opposed retrenchment proposals and called for the maintenance of the existing system for different reasons. LDP politicians referred to family ties, arguing that families should be respected by providing them with exemptions. In contrast, politicians belonging to the SDPJ, DPJ, and especially the JCP insisted that the system should be maintained to lighten the tax burden on the lower and middle classes. Either way, these politicians continued to protect the system's beneficiaries, rather than changing policies for women.

Conclusion

Was the right-wing ruling party in favor of policies for women in unpaid care work, and did the left-wing opposition parties become supportive of policies for women in the workforce, when an increasing number of married women started to enter the labor market? Has the right-wing party

14. DPJ politicians also referred to a revenue increase in the latter half of the first decade of the twenty-first century to introduce a new child allowance.

caught up with the left-wing parties and become supportive of policies for women in the workforce? The analyses in this paper have revealed that the right- and left-wing parties' attitudes in Japan have mostly followed the pattern observed in Western countries when they transitioned from industrial to postindustrial societies.

The leftist parties were found to be more progressive compared to the LDP on the right. When the system was introduced in 1961, Japan was still in a stage of transition from an agrarian to an industrial society. It was the leftist politicians that focused on full-time housewives and proposed an expansion of the system to acknowledge their unpaid care work at the time. LDP politicians instead focused on farmers, self-employed workers, and employed workers, who were the direct beneficiaries of the system. Thus, the expansion in the early days of the system can be understood as policies for men, rather than for women.

After the rapid growth period, and with the shift toward a postindustrial society, an increasing number of married women began to enter the labor market. Again, it was the leftist politicians who focused on married women with jobs—especially those with part-time jobs—and proposed an expansion of the system for them. On the other hand, LDP politicians continued to propose expansion for employed workers. Here we see the contrast between leftist parties advocating for reforms for women in the workforce, and a right-wing party being unconcerned with policies for women.

Some may consider that it is inappropriate to draw a line between full-time housewives and married women with part-time jobs, since they both engage in unpaid care work. The findings of this study show, however, that politicians in Japan treated the two groups of women differently. It is interesting that LDP politicians have rarely, if ever, proposed reforms to evaluate unpaid care work or to give benefits to full-time housewives, although the increased amount of exemptions have actually benefitted full-time housewives. In contrast, LDP politicians in the 1980s explicitly proposed reforms targeted at married women with part-time jobs, as leftist politicians raised the issue of female part-time workers who needed to earn for their family, even if they needed to leave their children alone in their homes. Hence, the reforms that focused on married women with part-time jobs are better understood as policies for women in the workforce.

In relation to furthering the social advancement of women, some leftist and centrist politicians proposed retrenchment of the system after the 1990s. Some LDP politicians also came to propose retrenchment or expansion of the system for women's social advancement.

Based on the above findings on the spousal exemption, we can conclude that the right-wing ruling party in Japan was not supportive of policies for women in unpaid care work, but rather, remained indifferent to policies for women, while the left-wing parties became supportive of policies for women in the workforce at a time when an increasing number of married women began entering the labor market. With this said, the right-wing party has caught up to its leftist counterparts to an extent, as some of the right-wing politicians have become supportive of policies for women in the workforce.

The analyses in this paper highlight that both the right- and left-wing parties have focused on married women with jobs, especially those with part-time jobs, and called for the expansion of the spousal tax system for these women during the 1980s, when the number of female workers rapidly increased. As discussed earlier, the expansion of the system, in the direction of including more women with part-time jobs as beneficiaries, resulted in a two-sided effect on married women's employment. On the one hand, the expansion removed the initial barrier for women to enter the labor market, but it also gave incentives to limit their working hours in order to stay in the system. This coincides with the reality that married women with jobs increased, yet these women tended to attain low-paid, part-time employment, rather than becoming full-time workers. The findings in this paper suggest that the right- and left-wing parties' positive attitudes toward policies for women in the workforce, instead of the right-wing party's positive attitude toward policies for women in unpaid care work, may be one of the factors leading to the expansion of the spousal exemption system, and therefore, to the current situation of women in Japan.

REFERENCES

ABE Yukiko and Fumio OHTAKE

- 1995 "Zeisei, shakai hoshō seido to pātotaimu rōdōsha no rōdō kyōkū kōdō" (The Effects of Income Tax and Social Security on Part-Time Labor Supply in Japan). *Quarterly of Social Security Research* 31/2: 120–34.

AN Juyoung, Chenwei LIN, and Toshimitsu SHINKAWA

- 2015 "Nichi Kan Tai no kazoku shugi rejimu no tayōsei" (Varieties of the Familialist Regimes of Japan, Korea, and Taiwan). In *Fukushi Rejimu* (Welfare Regimes), ed. Toshimitsu Shinkawa, 7–34. Kyoto: Minerva Shobo.

- CAMPBELL, Rosie, and Silvia ERZEEL
 2018 “Exploring Gender Differences in Support for Rightist Parties: The Role of Party and Gender Ideology.” *Politics and Gender* 14: 80–105.
- CELIS, Karen, and Sarah CHILDS
 2014 “The ‘Puzzle’ of Gender, Conservatism and Representation.” In *Gender, Conservatism and Political Representation*, Karen Celis and Sarah Childs, eds., 1–20. Colchester: ECPR Press.
- CHILDS, Sarah, and Paul WEBB
 2011 *Sex, Gender and the Conservative Party: From Iron Lady to Kitten Heels*. London: Palgrave Macmillan.
- CURTIN, Jennifer
 2014 “Conservative Women and Executive Office in Australia and New Zealand.” In *Gender, Conservatism and Political Representation*, Karen Celis and Sarah Childs, eds., 141–60. Colchester: ECPR Press.
- DALTON, Emma
 2015 *Women and Politics in Contemporary Japan*. London: Routledge.
- ERZEEL, Silvia, and Karen CELIS
 2016 “Political Parties, Ideology and the Substantive Representation of Women.” *Party Politics* 22/5: 576–86.
- ESPING-ANDERSEN, Gøsta
 1999 *Social Foundations of Postindustrial Economies*. Oxford: Oxford University Press.
- ESTÉVEZ-ABE, Margarita, and Manuela NALDINI
 2016 “Politics of Defamilialization: A Comparison of Italy, Japan, Korea and Spain.” *Journal of European Social Policy* 26/4: 327–43.
- HIGUCHI Yoshio
 1995 “‘Sengyō shufu’ hogo seisaku no keizaiteki kiketsu” (Economic Results of Policies to Protect “Full-Time Housewives”). In “*Jakusha*” *hogo seisaku no keizai bunseki* (Economic Analyses of Policies to Protect “The Vulnerable”), Hatta Tatsuo and Yashiro Naohiro, eds., 185–219. Tokyo: Nikkei Inc.
- HORIE Takashi
 2005 *Gendai seiji to josei seisaku* (Modern Politics and Women’s Policy). Tokyo: Keiso Shobo.
 2016 “Rōdō kyōkyū to kazoku shugi no aida: Abe seiken no josei seisaku ni okeru keizai no ronri to kazoku no ronri” (Between Labor Supply and Familialism: The Logic of Economy and Family in Women’s Policy of the Abe Cabinet). *Jimbun Gakuhō* 512/3: 23–48.
- INGLEHART, Ronald, and Pippa NORRIS
 2003 *Rising Tide: Gender Equality and Cultural Change Around the World*. Cambridge: Cambridge University Press.

- IVERSEN, Torben, and Frances ROSENBLUTH
 2010 *Women, Work, and Politics: The Political Economy of Gender Inequality*. New Haven: Yale University Press.
- KANTOLA, Johanna, and Milja SAARI
 2014 “Conservative Women MPs’ Constructions of Gender Equality in Finland.” In *Gender, Conservatism and Political Representation*, Karen Celis and Sarah Childs, eds., 183–208. Colchester: ECPR Press.
- KORPI, Walter
 2000 “Faces of Inequality: Gender, Class, and Patterns of Inequalities in Different Types of Welfare States.” *Social Politics* 7/2: 127–91.
- LOVENDUSKI, Joni
 1993 “Introduction: The Dynamics of Gender and Party.” In *Gender and Party Politics*, Joni Lovenduski and Pippa Norris, eds., 1–15. London: Sage Publications.
- MIURA, Mari
 2012 *Welfare Through Work: Conservative Ideas, Partisan Dynamics, and Social Protection in Japan*. Ithaca, NY: Cornell University Press.
- MIYAMOTO Taro, Ito PENG, and Takafumi UZUHASHI
 2003 “Nihongata fukushi kokka no ichi to dōtai” (Position and Dynamics of the Japanese Model of Welfare State). In *Tenkanki no fukushi kokka* (Welfare States in Transition), ed. Gøsta Esping-Andersen, 295–336. Tokyo: Waseda University Press.
- MORINOBU Shigeki
 2016 “Haigūsha kōjo minaoshi nokoru ronten: Jō” (Remaining Issues on Reforming the Exemption for Spouses: Part 1). *Nihon Keizai Shimbun*, 12 October.
- NAGASE Nobuko
 2018 “Hiseiki koyō to seiki koyō no kakusa: Josei, jakunen no jinteki shihon kakujū no tame no shisaku ni tsuite” (The Gap Between Non-Regular Employment and Regular Employment: Measures to Enhance the Human Capital of Women and the Young). *The Japanese Journal of Labour Studies* 69: 19–38.
- O’BRIEN, Diana Z.
 2018 “‘Righting’ Conventional Wisdom: Women and Right Parties in Established Democracies.” *Politics & Gender* 14: 27–55.
- OCHIAI Emiko
 1994 *21 seiki kazoku e* (Toward the Twenty-First Century Family). Tokyo: Yuhikaku.
- OCHIAI Emiko and Kenichi JOHSHITA
 2015 “Rekidai shushō no kokkai hatsugen ni miru ‘kazoku’ to ‘josei’: ‘Ushinawareta 20 nen’ no ideorogiteki haikai” (“Family” and “Women” in

Prime Ministers' Discourses in the Diet: Ideological Background of the "Lost Decades"). In *Henkaku no kagi toshite no jendā* (Gender As a Key to Reform), Ochiai Emiko and Tachibanaki Toshiaki, eds., 207–34. Kyoto: Minerva Shobo.

OISHI Akiko

2003 "Yūhaigū josei no rōdō kyōkū to zeisei, shakai hoshō seido" (Tax, Social Security, and Married Women's Labor Supply). *Quarterly of Social Security Research* 39/3: 286–300.

OSAWA Mari

2007 *Gendai Nihon no seikatsu hoshō shisutemu: Zahyō to yukue* (Livelihood Security System in Contemporary Japan: Coordinates and Direction in the Future). Tokyo: Iwanami Shoten.

OTAKE Hideo

2017 *Feminisutotachi no seijishi: Sanseiken, ribu, byōdōhō* (Feminists in Modern Political History: Suffrage, Lib, and Equality Law). Tokyo: University of Tokyo Press.

PISCOPO, Jennifer M.

2014 "Feminist Proposals and Conservative Voices: The Substantive Representation of Women in Argentina." In *Gender, Conservatism and Political Representation*, Karen Celis and Sarah Childs, eds., 209–29. Colchester: ECPR Press.

SARACENO, Chiara

2016 "Varieties of Familialism: Comparing Four Southern European and East Asian Welfare Regimes." *Journal of European Social Policy* 26/4: 314–26.

SECHIYAMA Kaku

2001 *Owarai jendā ron* (Comical Gender Theory). Tokyo: Keiso Shobo.

SHINKAWA Toshimitsu

2011a "Fukushi kokka henyō no hikaku wakugumi" (A Comparative Framework of Welfare State Transformation). In *Fukushi regīmu no shūren to bunki* (Convergence and Divergence of Welfare Regimes), ed. Toshimitsu Shinkawa, 1–49. Kyoto: Minerva Shobo.

2011b "Nihongata kazoku shugi henyō no seijigaku" (The Politics of Transformed Japanese-Style Familialism). In *Fukushi regīmu no shūren to bunki*, ed. Toshimitsu Shinkawa, 309–31. Kyoto: Minerva Shobo.

SHIOTA Sakiko

2000 *Nihon no shakai seisaku to jendā* (Social Policy and Gender in Japan). Tokyo: Nippon Hyoron Sha.

SKJEIE, Hege

1993 "Ending the Male Political Hegemony: The Norwegian Experience." In *Gender and Party Politics*, Joni Lovenduski and Pippa Norris, eds., 231–62. London: Sage Publications.

SUGINOHARA Masako

- 2015 “Shōshika, josei, kazoku to ‘sengo hoshu’ no genkai” (Declining Birth-rates, Women, Families, and the Limit of “Postwar Conservatism”). In “*Sengo hoshu*” wa owatta no ka (Did “Postwar Conservatism” End?), ed. Rebuild Japan Initiative Foundation, 267–307. Tokyo: Kadokawa.

TOYOFUKU Miki

- 2017 “Haigūsha kōjo seido no hensen to seijiteki yōin” (Changes in the Spousal Tax Exemption System and Their Political Factors). *Journal of Social Security Research* 1/4: 845–60.

TSUJI Yuki

- 2012 *Kazoku shugi fukushi rejimu no saihei to jendā seiji* (Realignment of Familialistic Welfare Regime and Gender Policy). Kyoto: Minerva Shobo.
- 2015 “Dai niji Abe naikaku ni okeru josei katsuyaku suishin seisaku” (Promoting Women’s Active Participation Policy of the Second Abe Cabinet). *Kikan kakei keizai kenkyū* 107: 17–25.
- 2019 “Women and the Liberal Democratic Party in Transition.” In *Beyond the Gender Gap in Japan*, ed. Gill Steel, 135–52. Ann Arbor: University of Michigan Press.

VERBA, Sidney, Steven KELMAN, Gary R. ORREN, Ichiro MIYAKE, Joji WATANUKI, Ikuo KABASHIMA, and G. Donald FERREE, Jr.

- 1987 *Elites and the Idea of Equality: A Comparison of Japan, Sweden, and the United States*. Cambridge: Harvard University Press.

WILIARTY, Sarah Elise, and Alisa GAUNDER

- 2014 “Conservative Female Candidates in Germany and Japan: Supply and Demand.” In *Gender, Conservatism and Political Representation*, Karen Celis and Sarah Childs, eds., 21–40. Colchester: ECPR Press.

WOLBRECHT, Christina

- 2000 *The Politics of Women’s Rights: Parties, Positions, and Change*. Princeton: Princeton University Press.

World Economic Forum

- 2019 *The Global Gender Gap Report 2020*. <https://www.weforum.org/reports/gender-gap-2020-report-100-years-pay-equality> (accessed 24 December 2019).

YOKOYAMA Fumino

- 2002 *Sengo Nihon no josei seisaku* (Women’s Policy in Postwar Japan). Tokyo: Keiso Shobo.

YOKOYAMA, Izumi, and Naomi KODAMA

- 2018 “Women’s Labor Supply and Taxation: Analysis of the Current Situation Using Data.” *Public Policy Review* 14/2: 267–300.