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COVID-19 and the Political Economy of the “September School Year Start” in Japan: Overlooked Victims and Foregone Revenues

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Abstract

In response to the COVID-19 pandemic, a “September School Year Start” has become a central topic of discussion in Japan. While the pros and cons of changing a conventional academic calendar have been raised, two important aspects have been largely disregarded: foregone earnings of new graduates and relevant tax revenues. We therefore analyse national statistics on the number of new graduates as overlooked victims and their expected monthly wages in conjunction with tax payment, revealing that a September Start would force new graduates to give up approximately 715.7 billion yen, which leads to 87.6 billion yen foregone tax revenues for the government. This means both individuals and the society would lose a certain amount of financial resources by merely introducing a September Start. Considering other policy options are available should national budgets equivalent to foregone tax revenues be mobilised, it is essential for policy makers to examine cost-benefit of both a September Start and alternatives so that they make a sound decision. Although the primary focus of this article is on a September Start and its consequences, the said approach with close attention to scientific evidence rather than abstract notions is now required for the effective education policy-making and beyond.

keywords: COVID-19, September School Start, Political Economy, Foregone Earnings, Foregone Tax Revenues

1. Introduction¹

The coronavirus (COVID-19) pandemic has significantly affected the education system worldwide. In Japan, it was 27th of February 2020 when Prime Minister Abe officially requested all the primary, secondary, and special needs schools to close until the end of their spring holidays. While this call was criticised as the authoritarian policy unaccompanied by adequate consideration for schools and families, the majority of Japanese nationals supported the government’s decision.²

Since then, a variety of measures have been taken, including the cancel of the National Assessment of Academic Ability for primary and secondary students and the school closure even after the spring break.³ One of the vigorously discussed topics in this context is the introduction of “September School Year Start,” which literally means the change of Japanese academic year from the conventional “April Start” to “September Start.” In addition to voices raised by high school students and governors among others, the ruling Liberal Democratic Party of Japan (LDP) launched a working team on 12th of May 2020 to examine merits and demerits including necessary procedures of employing a September Start.

Although the wide-ranging pros and cons had been argued by various stakeholders, there were important “overlooked

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victims” in this line of discussion: new graduates who would start working in April (i.e. *Shinsotsu*). That is, if a September Start is actualised and the timing of graduation is delayed by five months (from March to August), *Shinsotsu* need to wait until September before beginning to work. This means they have to give up their expected wages for five months, facing the problem of foregone earnings. Moreover, given that incomes obtained by individuals are linked to tax payment, foregone earnings also cause the loss of tax revenues. In short, a September Start might negatively affect financial conditions at both the individual and societal levels in an indirect manner.

However, while direct costs of a September Start had been elucidated as reviewed in the following sections, policy makers and researchers had largely overlooked the said foregone earnings and tax revenues.⁴ This situation without adequate evidence is not an ideal situation when considering whether or not (and how) a September Start should be introduced (and designed), regardless of final decision. This article thus sheds light on *Shinsotsu* as overlooked victims and analyses their foregone earnings in conjunction with relevant tax revenues, contributing to evidence-based education policy-making. In the next section, we first overview the Japanese academic year and then the discourse on a September Start under the COVID-19 pandemic in Japan. Illustrating the analysis results of foregone earnings and tax revenues, implications are discussed in the final section.

2. ACADEMIC YEAR IN JAPAN

In many countries, an academic year starts in autumn, say September,⁵ whereas Japanese schools normally begin in April and end in March (i.e. “April Start”). When the modern education system under the Education System Order (*Gakusei*) was introduced in Japan in 1872, most schools actually started in September rather than April (i.e. a September Start was common in Japan). However, in response to the revision of the Conscription Ordinance (*Choheirei*) and the change of the fiscal year in 1886, the Higher Normal School (the present University of Tsukuba) introduced an April Start for the first time.⁶ It is said to be between 1890 and 1900 when the April Start was applied to all the primary schools in accordance with the revision of the Elementary School Order (*Shogakkorei*).⁷ Although some education institutions continued to use a September Start even after that, the Imperial University (the present University of Tokyo) moved its beginning of the academic calendar from September to April in 1921. Since then, an April Start has been widely accepted as a common Japanese education system,⁸ and the present Order for the Enforcement of the School Education Law (*Gakko Kyoiku Ho Siko Kisoku*) clearly indicates all primary schools start on 1st of April and end on 31th of March.

While this April Start system has not changed over the past century, there were some policy discussions and research to consider whether a September Start (or more broadly an “Autumn Entrance”) should be adopted, especially as a measure to boost globalisation of the Japanese education system and human resources. One oft-cited literature on this topic is “Research on the Autumn Entrance” published by the Ad Hoc Council on Education (*Rinji Kyoiku Shingikai*).⁹ This publication was primarily led by a research group of Hiroshima University in response to a request for consultation from Prime Minister Nakasone, and its scope ranged from the history of Japanese academic calendar to expected impact on learners, potential outcomes concerning globalisation of the education system, the estimated costs incurred by introducing a September Start, and academic years in other countries. In their discussion on the change of an academic calendar, authors listed six possible ways and calculated necessary public spending to actualise each scenario. Based on the thorough investigation of the pros and cons including practical issues such as the aforementioned cost and the alignment with existing social systems, the government decided not to introduce a September Start to primary and secondary schools nationwide.

Nonetheless, the government did not prevent individual higher education institutions from adjusting their academic calendars. Indeed, several universities have gradually employed a September Start in conjunction with an April Start so that students, including those from other countries, can choose when they begin their study. For example, the University of Tokyo, one of the most prestigious universities in Japan, launched a new English-only and September Start undergraduate programme in 2012.¹⁰ Furthermore, in 2015, the University revised its academic calendar from the two-semester system (i.e. 1st semester and 2nd semester start in April and October respectively) to the four-term system (i.e. S1, S2, A1, and A2 start in April, June, September, and November respectively, or W that begins in January instead of S2) as part of its comprehensive reform particularly in terms of globalisation.¹¹ That is, this change was expected to attract more international students and scholars whilst making it easier for faculty members to conduct international research and teaching projects, consequently contributing to the University’s reputation worldwide. However, ironically, the international ranking of the University has dropped over

time,¹² suggesting that the academic year as such is not necessarily the key to promoting globalisation of higher education institutions in Japan.¹³

Although the impact of a September Start on the globalisation of Japanese education system was not necessarily supported by evidence, the private sector generally favoured the change of academic calendars as a way to improve competitiveness of education and human resources in Japan.¹⁴ In addition, some “reformist” policy makers have attempted to introduce a September Start as a nationwide education system. While those positive notions have not necessarily resulted in the actual education reform for long, a golden opportunity has risen for its supporters: the COVID-19 pandemic and the school closure. That is to say, the shutdown of schools could be used to justify the adoption of a September Start from the perspective of securing learning opportunities for those who had to stay at home for several months due to the pandemic.

Thus, in the next section, we overview the discourse on a September Start during the COVID-19 outbreak in Japan, including how its focus has shifted from “learning opportunity” to “globalisation” and even a “symbol of reform.” In so doing, we point out that this line of discussion has overlooked new graduates who would lose their income once the aforementioned education reform is implemented.

3. DISCOURSE ON A “SEPTEMBER START” AND COVID-19

When Prime Minister Abe called for a school closure in February 2020, as reviewed, Japanese nationals generally supported the government’s decision. However, after a couple of weeks, it turned out that many children had suffered from poor learning in conjunction with deteriorating mental and physical health as they kept staying at home.¹⁵ Furthermore, researchers argued that the school shutdown would significantly widen social inequality because learners from advantaged backgrounds could access high quality learning even at home, including shadow education, whereas the disadvantaged had no choice but to spend much time without learning.¹⁶ In addition, in a country like Japan where entrance examinations of universities and upper secondary schools among others operate (or at least are believed to do) as an essential turning point in life, it was a matter of course that concerns about students’ preparation for the exams had markedly grown.¹⁷ In this regard, the initial focus of discussions around the impact of COVID-19 was on how to secure quality learning for everyone regardless of socio-economic statuses.

Against such a background, a September Start emerged as a promising solution to address the learning stagnation and gap. Indeed, some policy makers, scholars, and the younger generation themselves started to argue that, by moving the beginning of academic year from April to September, many learners including the disadvantaged would be able to make up for lost time. In particular, the voice raised by high school students attracted attention from across Japan. On 1st of April 2020, a student from the Hibiya High School, one of the prestigious secondary schools in Tokyo, tweeted to express his concern about the continuing school closure and to propose introducing a September Start so that students’ school life would be protected.¹⁸ Likewise, two high school students in Osaka launched a campaign named “Spring Once Again” to request the Ministry of Education, Culture, Sports, Science and Technology (MEXT) to delay the academic calendar.¹⁹

Referring to these opinions among others, influential governors, such as Tokyo Governor Yuriko Koike and Osaka Governor Hirofumi Yoshimura, started to call for a September Start. On 30th of April 2020, the National Governors’ Association (*Zenkoku Chijikai*) also released its emergency proposal on measures against the COVID-19 pandemic, including the introduction of a September Start.²⁰ Around this time, some opinion polls showed that the majority supported the idea of changing the academic calendar. For example, a survey conducted by Yahoo Japan from 28th of April to 8th May 2020 showed that approximately 61% of respondents favoured a September Start whereas around 32% were against it.²¹

Herein, it is important to note that the aforementioned emergency proposal by the National Governors’ Association justified the introduction of a September Start not only as a measure to recover learning crisis during the school shutdown but rather as a “global standard” that promotes globalisation of Japanese people. At the governors’ meeting on 29th of April 2020, Tokyo Governor Koike also emphasised that the introduction of a September Start should be the trigger for education and social reforms.²² These movements imply the discourse on the change of academic calendars, which originally started as a sincere call from high school students, had shifted (or at least expanded) to a matter of economy and politics. Put differently, some policy makers began to utilise the discussion around a September Start in relation to COVID-19 for their own political purposes.

In the meantime, on 12th of May 2020, the ruling LDP organised a working team chaired by former Education Minister Masahiko Shibayama to study necessary tasks for employing a September Start in conjunction with expected consequences

from both positive and negative perspectives. At the same time, the Komeito Party, LDP's junior coalition partner, launched a project team to discuss how to secure quality learning for children, including the possibility of a September Start.

While LDP and Komeito's working groups examined this issue, other stakeholders also started to provide relevant evidence based on their own analyses. For instance, MEXT estimated that households with children attending primary and secondary schools would need to pay extra 2.5 trillion JPY in total should the beginning of the academic year be delayed by five months.²³ Likewise, a research group analysed the influence of introducing a September Start on 1) early childhood care and education (especially the number of children on nursery school waiting lists) and 2) the excessive demand for teachers, among other things.²⁴ One of the significant contributions of this investigation is its projection by prefectures, revealing that there will be a substantial difference in the negative impact of a new academic calendar across geographical areas.

Moreover, the Japanese Educational Research Association (JERA), the largest academic society in the field of education in Japan, released its joint declaration including detailed analyses of merits and demerits of moving the school start from April to September.²⁵ Based on its examination, JERA concluded that a September Start was not the solution to be taken impetuously, proposing alternatives such as increasing teachers and supporting staff at schools, improving the ICT environment, enhancing support for disadvantaged families and learners, and flexibly implementing the Course of Study.

On top of the said evidence-based discussions, another study group composed of relatively young members of LDP investigated the pros and cons concerning a September Start. After a thorough discussion, they concluded that the change of an academic year would not be cost-effective, and that the priority should be on how to secure quality learning. As more reasonable policy options, the group also suggested on 22nd of May 2020 that the government consider utilising summer holidays and weekends to recover lost time and compressing curricula in accordance with the limited available time. By around this time, public opinions have remarkably changed. Despite 61% support at the beginning of May as reviewed, it fell down to 42.9% whereas the proportion of opposition to the introduction of a September Start reached 52.2% at the end of May according to another poll by Yahoo Japan.²⁶

Against such a backdrop, on 2nd of June 2020, the LDP working team handed Prime Minister Abe a proposal, arguing that moving the academic year was not the policy reform to be promoted immediately (at least this fiscal year or the following year). In line with this recommendation, the Komeito project team also suggested that the government focus on ensuring children obtain necessary learning opportunities rather than spending resources for the major shift of an academic calendar whose effect was not necessarily clear. In response to these inputs, Prime Minister Abe made it clear that the government would not impetuously introduce a September Start.

Thus, a September Start first gained attention as a measure to address the problem of learning crises, then it was supported by "reformist" governors as a trigger to promote globalisation of the education system and human resources. However, facing hard evidence of tremendous cost potentially incurred by moving the school year, the discourse without adequate evidence about expected outcomes (especially globalisation) and/or the one apart from the original reasoning (i.e. using a September Start to secure quality learning for all) had lost ground.

One may therefore conclude that the political economy concerning a September Start in Japan is already fixed. Nonetheless, it is also important to shed light on some elements that have been inadequately taken into account in the aforementioned discussion given the possibility that the same situation occurs again due to the second and more waves of COVID-19 and other types of crises. Put differently, examining various costs and benefits related to the change of an academic calendar would contribute to mature policy discussion and decision-making that might become necessary in the future.

In this regard, there was one important actor that had been largely disregarded in the past discussion: *Shinsotsu*. In particular, advocates of a September Start as a key to globalisation of the education system seemed to take it for granted that new graduates of upper secondary schools would go to higher education. However, while there are many young people who are concerned about their entrance examinations, there are also a number of people who join the world of work right after graduating from secondary schools as well as universities. Indeed, according to statistics in 2019, approximately 184,000 new graduates of high schools started their career as fulltime workers instead of promoting to higher education. Likewise, the number of university graduates who newly entered the labour market was more than 430,000.²⁷ This means, once a September Start is employed and the timing of graduation is also delayed from March to August, *Shinsotsu* would lose their expected earnings for five months (i.e. the problem of foregone earnings). Furthermore, considering that individual earnings are linked

to tax revenues at the societal level, foregone earnings of *Shinsotsu* would lead to a loss in revenues. One may therefore argue that, by adopting a September Start under the current circumstances, the government would intentionally and institutionally give up a certain amount of financial resources. This also implies it is theoretically possible for the government to implement other education policies to secure learning opportunities and/or to promote globalisation through public spending that would be abandoned by moving the school start. Importantly, these foregone earnings and taxes would occur every year once a September Start is introduced without any measures of early entrance/graduation.

It is therefore essential to assess the impact of a September Start on *Shinsotsu* and beyond so that more reasonable decisions would be made in the future. To this end, the following two sections shed light on foregone earnings and tax revenues respectively, describing the analytic framework, data, and analysis results.

4. FOREGONE EARNINGS

The quantity of foregone earnings is basically equivalent to wages that a new graduate is expected to obtain by working. If a September Start is introduced in 2020 and the starting month to work is delayed from April to September 2021, *Shinsotsu* need to give up wages for five months (between April and August 2021). In addition, at the aggregate level, the total amount of foregone earnings depends on the number of *Shinsotsu* who join the labour market in April 2021. The simplest way to calculate the overall value is therefore to multiply the average monthly wage per *Shinsotsu* and its headcounts (by educational attainment) for five months as follows.²⁸

$$FW = 5 * \sum (W_i * E_i)$$

where FW = foregone earnings, W = average monthly wages of *Shinsotsu*, E = the number of *Shinsotsu* who start working in April, and i = educational attainment (highest level of education completed) including high schools, junior/technical colleges, universities (undergraduate programmes), and graduate schools (master’s programmes).²⁹ The data on average monthly wages and the number of *Shinsotsu* can be derived from the Basic Survey on Wage Structure (Wage Survey) and the School Basic Survey (School Survey) respectively.³⁰ The latest year of available data on both wages and new graduates is 2019, which is used for the main analysis in this article. Meanwhile, it is expected that the salary scale and the number of new employment would deteriorate due to the impact of COVID-19 regardless of academic calendars, meaning that the calculation based on the 2019 data could be an overestimate. Thus, a conservative analysis is concurrently carried out, using statistics in 2010 when the economic conditions (and hence relevant indicators) were severely damaged by the worldwide economic crises.

Table 1 Average Monthly Wages for *Shinsotsu*, their Headcounts, and Foregone Earnings

Educational Attainment	Monthly Wage (JPY)		Number of <i>Shinsotsu</i> (ppl)		Foregone Earnings (billion JPY)	
	Base	Low	Base	Low	Base	Low
High School	167,400	157,800	184,115	167,370	154.1	132.1
Junior/Technical College	183,900	170,300	46,376	51,941	42.6	44.2
Undergraduate (Bachelor)	210,200	197,400	430,897	329,132	452.9	324.9
Postgraduate (Master)	238,900	224,000	55,355	52,052	66.1	58.3
Total					715.7	559.4

Source: Aizawa et al. (2020) based on the Wage Survey (2019, 2010) and the School Survey (2019, 2010)

Note: The monthly wages are based on the data for companies where the number of employees is 10 and over, suggesting the possibility of an overestimate (i.e. these figures might be smaller when considering small-sized enterprises). In contrast, the number of new graduates does not include those who are employed as part-time workers, meaning the estimate is rather conservative. Columns “Base” and “Low” indicate values in 2019 and 2010 used for the base estimate and the conservative one respectively.

Table 1 shows foregone earnings for each educational attainment as well as average monthly wages and the number of *Shinsotsu* in 2019 (for base estimates) and 2010 (for conservative estimates) respectively. For example, the average monthly wage for those who started working after graduating from high schools in 2019 was 167,400 JPY, and there were 184,115 people in this category. This means the overall foregone earnings of *Shinsotsu* whose educational attainment is high school would be 154.1 billion JPY (i.e. $5 * (167,400 * 184,115)$). Likewise, the foregone earnings of junior/technical colleges, undergraduates, and master’s students are 42.6, 452.9, and 66.1 billion JPY respectively, resulting in 715.7 billion JPY in total.³¹ Here one may argue

that these foregone earnings could be recovered in the long run by, for instance, extending the retirement age for five months (and more) even after accounting for the discount rate. Nevertheless, under the circumstances where households have been (and will be) markedly damaged by the COVID-19 pandemic, it is important to carefully examine the validity of institutionally delaying the academic calendar and the starting time to work, forcing individuals to lose a certain amount of financial resources. Detailed implications are further discussed in the final section.

5. FOREGONE TAX REVENUES

Individuals who work and obtain wages are normally supposed to pay tax, depending on their income scales. This includes “income tax,” “inhabitant tax,” “other direct taxes,”³² and “consumption tax” among others. Given that revenues from these taxes occur only when individuals acquire expected income and pay/consume accordingly, the government has to give up a certain amount of financial resources as long as individuals cannot gain any wages (i.e. foregone earnings lead to foregone tax revenues). As with the estimate of earnings, one simple calculation of foregone revenues is to multiply the average tax expenditure of individuals and the number of *Shinsotsu* for five months as follows.³³

$$FT=5 * E(I+R+D+C)$$

where FT = foregone tax revenues, E = the number of *Shinsotsu* who start working in April, I = income tax, R = inhabitant tax, D = other direct taxes, and C = consumption tax. Herein, the average amount of I , R , and D paid by individuals in different income groups are available from the annual Family Income and Expenditure Survey (Household Survey) conducted by the Ministry of Internal Affairs and Communications.³⁴ Although C is not directly indicated in the Household Survey, there are available data on the average personal consumption spending, based on which the amount of consumption tax can be estimated as follows.

$$C=0.08 * (Cf-Ca-Ce)+0.1 * (Ca+Ce+Co)$$

where Cf = food spending, Ca = alcohol spending among food consumption, Ce = spending on eating out among food consumption, and Co = other consumption spending, among which the reduced consumption tax rate (8%) applies to Cf except for Ca and Ce whereas other spending is subject to the 10% consumption tax. Although subscribed newspapers published twice or more per week are also covered by the reduced rate, the average spending on this item is not identified in the Household Survey. This expenditure is therefore included in Co with 10% tax, implying a slight overestimate.

As with foregone earnings, tax revenues are calculated using data in 2019 and 2010 respectively and summarised in Table 2.³⁵ According to the estimate with 2019 statistics, the average total tax expenditure per head is 122,155 JPY (i.e. $5 * 24,431$). Multiplying this value and the number of *Shinsotsu*, the estimated total foregone revenues reach 87.6 billion JPY. Meanwhile, the conservative analysis using 2010 data shows the overall value is 72.5 billion JPY. As compared with the total tax revenue in Japan (i.e. approximately 62.5 trillion JPY in the fiscal year 2019), 87.6 billion JPY does not sound so serious. However, comparing this amount to national budgets in 2020 for other educational projects such as “Support for Schools to Reopen” (15.5 billion), “Globalisation of Higher Education Institutions” (4.5 billion), and “Promoting Distance Learning at Universities” (2.7 billion), one may argue that the government can scale up and/or implement relevant policies to enhance learning opportunities in various ways by mobilising foregone revenues that would be institutionally abandoned by the political decision to delay the academic calendar. In the next section, the aforementioned argument and analysis results are summarised, followed by some

Table 2 Average Tax Expenditure and Foregone Tax Revenues

	Average Expenditure (per head per month, JPY)				Subtotal	Total Foregone Revenues (billion JPY)
	Income	Inhabitant	Other Direct	Consumption		
Base (2019)	3,687	3,758	2,549	14,437	24,431	87.6
Low (2010)	3,301	4,886	1,885	14,088	24,160	72.5

Source: Aizawa et al. (2020) based on the Household Survey (2019, 2010)

Note: “Subtotal” indicates the sum of average tax expenditure per head per month including I , R , D , and C . The final column “Total Foregone Revenues” is the overall amount calculated by multiplying the average tax expenditure (per head) and the number of *Shinsotsu*.

implications and discussions.

6. DISCUSSIONS AND CONCLUSION

This article sheds light on the discourse on a September Start, which has been fiercely discussed in the wake of the COVID-19 pandemic in Japan. At first, the delay of academic calendar from the conventional April start to the new September start was argued primarily as a way to secure learning opportunities for those who had to stay at home without adequate learning resources. When this idea was raised by high school students, the majority of people supported it.³⁶ Later on, with strong commitment of “reformist” governors, its focus has further expanded to globalisation of Japanese education system and human resources, and some governors even argued a September Start should be a symbol of reform. However, while advocates of the new academic year could not provide convincing evidence to support its expected outcomes (i.e. securing learning opportunities and promoting globalisation), a number of unfavourable consequences have been elucidated, ranging from additional direct costs of households and local governments to the shortage of teachers, the increase in children who cannot find places at nurseries, and the necessity to amend numerous laws and regulations.

Although the policy discussion around a September Start thus gradually incorporated objective evidence, there remained one important stakeholder that had been largely overlooked: new graduates who would start working in April 2021 (i.e. *Shinsotsu*). Every year, more than 700 thousand new graduates begin their new career in the world of work in April right after graduating in March. This means, should a September Start be introduced and the timing of graduation (and consequently a starting date for work) is delayed, *Shinsotsu* have to give up their expected income for five months (i.e. the problem of foregone earnings occur). Furthermore, given that incomes obtained by individuals lead to tax payment, foregone earnings also incur a certain amount of foregone tax revenues that the government would miss. It is therefore important to pay attention to *Shinsotsu* as overlooked victims in considering the employment of a September Start.

Against such a background, we estimate both foregone earnings of individuals and relevant foregone tax revenues at the societal level in case the timing of graduation for *Shinsotsu* is delayed by five months due to a new academic calendar. The analysis using national statistics reveals that the total amount of foregone earnings reaches 715.7 billion JPY (559.4 billion in the conservative estimate), leading to foregone tax revenues equivalent to 87.6 billion JPY (72.5 billion in the conservative estimate). One may argue that these figures are not necessarily large enough to be seriously taken as compared with the lifetime earnings of individuals and the total national budget. However, given that 1) the said foregone earnings hit households *in addition to* the existing damage caused by the COVID-19 pandemic; 2) the government would be able to implement other policy options to secure learning opportunities and to promote globalisation by using the foregone revenues; and 3) foregone earnings and revenues would occur every year unless early entrance/graduation is accepted, one must carefully examine the validity of institutionally making such financial losses with close attention to costs and benefits of a September Start and alternatives.

In this regard, moving the school start from April to September was not originally a promising solution for two reasons. Firstly, from the perspective of securing quality learning opportunities, academic calendars need to be delayed endlessly (to October, November, ..., April and beyond) if the second and more waves of COVID-19 occur and make it difficult for schools to be open again. Secondly, as regards globalisation, prior research has revealed that one of the significant obstacles for Japanese students to study abroad is financial resources rather than academic calendars.³⁷ Likewise, evidence has suggested that Japanese universities are not attractive for international students and scholars primarily due to their inadequate research and teaching environments including language/cultural barriers as well as inadequate remunerations.³⁸ This means, in terms of benefits (i.e. effects on enhancing quality learning opportunities and globalisation), the introduction of a September Start does not seem to be effective. By contrast, referring to the said evidence, there are some other policy options such as 1) introducing more resilient learning environments with ICT tools that students can use even at home regardless of socio-economic status; 2) providing a financial support for the younger generation who has aspiration to study abroad (but has to give up due to economic issues); and 3) investing more in research and teaching conditions as well as remunerations to attract global talents. Although further research is required to verify the cost-benefit of these measures as well, it is important to note that they could be promoted by using foregone tax revenues potentially incurred by delaying the academic calendar.

After all, facing the aforementioned various costs and limited outcomes, public opinions have shifted from positive to negative

against the impetuous employment of a September Start, resulting in Prime Minister Abe's decision not to change the academic calendar. While this conclusion per se is important, the more valuable "legacy" of the discussion around a September Start is its process during which evidence has been provided and taken into account. For too long, in Japan, education policies have been made based on some episodes and/or opinions of "experts" rather than scientific evidence. Although a September Start was also strongly supported by governors and some policy makers in the same manner, such argument could not eventually convince the majority when confronting objective data. Herein, it is also worthy to note that a variety of evidence and its analytic frameworks, including the one presented in this article, would contribute not only to the ongoing political movement but also to further discussion even when a similar situation arises due to another pandemic and/or other types of crises.

As discussed, considering new education models rather than simply trying to go back to the pre-COVID19 status quo is valuable. The unprecedented difficult time like now is also an important opportunity to promote meaningful reforms that have been prevented by those who merely do not favour changes. Nevertheless, in designing concrete actions in accordance with visions and goals, evidence-based/informed approaches are essential lest we cause more harm than good. Put differently, it is critical for each of us to carefully examine costs and benefits of policy options instead of merely supporting/opposing them without any grounds. As a result of such thorough investigation, for example, one might even conclude that a September Start should be introduced, yet not by delaying the starting time by five months but by advancing it by seven months. To this end, the current paper provides one important step towards more mature policy discussion and decision-making in the education sector.

ENDNOTES

- 1 The earlier version of this article (in Japanese) is available from the following link. (<https://synodos.jp/education/23575>).
- 2 For example, see a poll conducted by the Senkyo.Com. (<https://go2senkyo.com/articles/2020/03/09/49729.html>)
- 3 Most schools opened again on 1st of June 2020.
- 4 Although the issue of foregone earnings as such was pointed out, no evidence has been provided.
- 5 For example, see below. (https://www.mext.go.jp/b_menu/shuppan/sonota/detail/1396836.htm)
- 6 Satoh, H. (1987) *Gakko Kotohajime Jiten* [The Encyclopedia of School]. Tokyo: Shogakukan.
- 7 For example, see below. (https://crd.ndl.go.jp/reference/modules/d3ndlcrdentry/index.php?page=ref_view&id=1000102074)
- 8 For example, see below. (<https://style.nikkei.com/article/DGXKZO13025850X10C17A2W02001/>)
- 9 Rinji Kyoiku Shingikai (1987) *Aki Nyugaku ni Kansuru Kenkyu* [Research on the Autumn Entrance]. Tokyo: Dai-Ichi Hoki.
- 10 See below for more details of the programme. (<http://peak.c.u-tokyo.ac.jp/index.html>)
- 11 See below for more details. (<https://www.u-tokyo.ac.jp/content/400004473.pdf>)
- 12 For example, see below. (<https://www.timeshighereducation.com/world-university-rankings/university-tokyo#>)
- 13 Indeed, evidence has revealed that obstacles distracting international scholars and students include language/cultural barriers as well as less competitive working environments as compared with world-class universities. (<https://www.u-tokyo.ac.jp/content/400009824.pdf>)
- 14 For example, see below. (<https://www.keidanren.or.jp/japanese/journal/times/2012/0209/02.html>)
- 15 For example, see the statement from the Japan Pediatric Society. (http://www.jpeds.or.jp/uploads/files/20200520corona_igakutekikenchi.pdf)
- 16 For example, see below. (<https://mainichi.jp/articles/20200317/k00/00m/040/196000c>)
- 17 For example, see a survey conducted by the ODK Solutions Company, Ltd. (<https://prtimes.jp/main/html/rd/p/000000015.000037156.html>)
- 18 See the tweet by a Hibiya High School student. (<https://twitter.com/hby36/status/1245139751167901696>)
- 19 See the campaign website. (<https://t.co/tFDkU1aU5y?amp=1>)
- 20 See the emergency proposal below. Meanwhile, it is important to recognise that some governors opposed changing the academic year. (<http://www.nga.gr.jp/ikkrwebBrowse/material/files/group/2/20200430%20kinkyuteigen.pdf>)
- 21 See below. (<https://news.yahoo.co.jp/polls/domestic/41363/result>)
- 22 See below. (<https://www.nikkei.com/article/DGXMZO58621650Z20C20A4000000/>)
- 23 See the meeting minute of the Committee on Education, Culture, Sports, Science and Technology, the House of Representatives, Japan. (http://www.shugiin.go.jp/internet/itdb_kaigiroku.nsf/html/kaigiroku/009620120200515007.htm#p_honbun)
- 24 Aizawa, S., N. Okamoto, S. Araki, and T. Kariya (2020) *Kugatsu Nyugaku Donyu ni Taisuru Kyoiku/Hoiku ni Okeru Shakaiteki Eikyo ni Kansuru Houkokusho* [Research on Socio-Economic Impact of Introducing a September Start on Education and Care]. (https://5abba01f-a1e2-4937-a2e9-6b4265c70836.filesusr.com/ugd/c02fe8_0ff74623157a4e77a3968d291928d3ac.pdf)
- 25 See the proposal by JERA. (<http://www.jera.jp/wp-content/uploads/2020/05/JERA20200522SpecialCommitteeTeigen.pdf>)
- 26 See below. (<https://news.yahoo.co.jp/polls/domestic/41431/result>)
- 27 See the School Basic Survey. (<https://www.e-stat.go.jp/stat-search/files?page=1&toukei=00400001&tstat=000001011528>)
- 28 To accurately calculate the foregone earnings (and relevant tax revenues), values need to be adjusted by using the discount rate. However, as this estimate covers merely five months and hence the analysis results would be consistent even when discounting the monthly earning, the discount rate is not applied.
- 29 Although there are new graduates from junior high schools (lower secondary schools) and doctoral programmes who join the world of work, the existing dataset does not cover these groups. The result based on this model therefore could be underestimated.
- 30 The Wage Survey and the School Survey are annually conducted by the Ministry of Health, Labour and Welfare and MEXT respectively. The Wage Survey data are available from the following link. (<https://www.e-stat.go.jp/stat-search/files?page=1&toukei=00450091&tst>)

at=000001011429);

- 31 In the conservative estimate, these figures are 132.1, 44.2, 324.9, and 58.3 (559.4 billion JPY in total).
- 32 “Other direct taxes” primarily consist of taxes on assets such as cars and real estates.
- 33 In the meantime, one may argue that other types of tax revenues might increase to some extent as long as financial resources, which are not obtained by *Shinsotsu*, would go around in a different way to end up with tax revenues, for example via more expenditure by industry. Although this scenario does not necessarily sound realistic, it is worthy to pay attention to its possibility.
- 34 The Household Survey data are available from the following link. (<https://www.e-stat.go.jp/stat-search/files?page=1&toukei=00200561&tst=000000330001>)
- 35 Among several income groups, this article uses the data on single (unmarried) worker’ s households whose annual income range is between 2 million and 3 million. This implies the possibility of an underestimate given that a certain number of *Shinsotsu* gain more than 2 to 3 million per year.
- 36 See below. (<https://news.yahoo.co.jp/polls/domestic/41363/result>)
- 37 For example, see below. (<http://www.cas.go.jp/jp/seisaku/ryuugaku/dai2/sankou2.pdf>)
- 38 For example, see below. (https://www.sangiin.go.jp/japanese/annai/chousa/rippou_chousa/backnumber/2014pdf/20141001062.pdf)

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新型コロナウイルス感染症に伴う「9月入学論争」の教育経済学

—新卒就職者の放棄所得と国の逸失税収—

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要 旨

本稿は、エビデンスに基づく政策形成を喚起することを目的に、新型コロナウイルス感染拡大を受けて注目された「9月入学」に焦点を当て、当該制度が導入された場合に新卒就職者が失う所得と国が失う税収を検証するものである。学歴別の新卒初任給及び新卒就職者数、並びに家計支出に関するデータを基に推計したところ、「9月入学」を導入して高校生や大学生等の卒業時期が5か月後ろ倒しになった場合、放棄所得は計7,157億円（低位推計で5,594億円）、逸失税収は計876億円（同725億円）となる。ここで、逸失額分の税収があれば、「9月入学」の効果として語られる「学びの保障」や「教育の国際化」等の観点から、学校のICT整備や大学の研究教育環境の充実等を図り得ることも考えると、「9月入学」の検討に当たってはその費用対効果を他施策と比較検討することが求められる。こうしたエビデンスに基づく検討が、「9月入学」に限らず今後の教育政策形成に欠かせない。

キーワード：新型コロナウイルス感染症, 9月入学, 教育経済学, 放棄所得, 逸失税収