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**Sommario/riassunto**

The realities of mounting government debt, tax burdens, and an aging population raise serious concerns about the financial legacy confronting future generations. How great a fiscal burden will current policies leave to subsequent generations, and how might changes in those policies alter the intergenerational distribution of public welfare? Generational accounting has recently emerged as a robust new method of fiscal analysis and planning designed to assess the long-term sustainability of fiscal policy and to measure the extent of the financial load ultimately borne by present and future generations. A seminal contribution to public economics, generational accounting has already been adopted by 23 nations around the world. Combining the latest and most extensive country-by-country generational analyses with a comprehensive review of generational accounting's innovative methodology, these papers are a consummate resource for economists, political scientists, and policy makers concerned with fiscal health and responsibility.

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