The Intergenerational Governance Matrix

A framework to guide EU governments' efforts to institutionalise intergenerational fairness

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Introduction

In broad terms, intergenerational fairness means ensuring today's decisions do not harm opportunities for future generations. It means balancing costs, benefits and risks fairly across current and future generations[1].

Intergenerational fairness (IGF) is a useful lens for designing and assessing policies with a long view in mind. Using an intergenerational fairness lens in policymaking at international, EU, national, regional or local levels can improve outcomes for the long term across most policy domains. This means, for example, assessing whether burdens and costs are being unfairly deferred to younger or future generations, or how present-day groups' needs are balanced across the life course.

Applying such a lens helps to think about how to account for effects of public policy decisions that unfold over decades rather than electoral cycles. This type of reflection is not straightforward because the political and institutional incentives that shape such decisions are largely short term.

The first ever **EU Strategy on Intergenerational Fairness, adopted in March 2026**, aims to ensure that current and future generations can live in a clean, prosperous and fair world and that long-term thinking is better embedded in EU policymaking. The implementation of this strategy is the next big step for both the EU and national governments.

ZOE Institute's Intergenerational Governance Matrix presented here is intended as a starting point for assessing whether the elements needed to support intergenerational fairness are already visible in the policy process, and where important gaps remain. As it is tested and refined across different national contexts — including Ireland, Lithuania, Germany, Denmark, and Greece — we hope it can also help guide governments at different levels in moving from broad political commitment to practically embedding long-term thinking in the day-to-day machinery of governance. It can also help in identifying priorities for the future implementation of the EU strategy.

Why intergenerational fairness?

Public trust in government is a cornerstone of a strong and functional democracy and intergenerational fairness can strengthen the trust. The Organisation for Economic Cooperation and Development's (OECD) 2025 Survey on Drivers of Public Trust[2] showed that only 40% of respondents[I] had moderately or high trust in their national governments. However, this research showed that "trust in government is positively associated with perceptions that government decisions are based on the best available evidence, taken in cooperation with important stakeholders, responsive to the preferences of the public, and balance the interests of current and future generations, among others." All of these elements are the foundations of effective policymaking for intergenerational fairness, as will be elaborated further in the next section.

Without an explicit intergenerational framing, **policy and governance systems tend to give insufficient weight and value to future risks and distribution of costs and benefits across time**, particularly in areas such as fiscal policy, climate mitigation, infrastructure investment, and social protection reforms. This is done through many means, include time horizons used in impact assessments and discount rates used in decision-making, among others[3].

Many policy outcomes are **not produced by a single decision, institution, or electoral cycle**, but accumulate gradually through decisions made by multiple actors across different levels of governance and over long periods of time. This is often the consequence of policy lock-ins—when decisions taken in the past become difficult to break away from even if new circumstances suggest better alternatives would be possible. For example, building gas infrastructure to respond to current energy shortages could jeopardise long-term climate goals as countries use gas further into the future to make use of the investment in the infrastructure[4].

[I] Across 38 countries surveyed, 24 of which are EU Member States.

Applying an IGF lens consistently across the EU, national, regional, and local levels can help align decision-making, reduce fragmentation, and thus strengthen policy coherence in domains where outcomes are cumulatively produced across jurisdictions and time horizons. The EU sets long-term goals, provides funding, and coordinates Member States' cooperation. National governments establish strategies, legislative and policy frameworks, and invest in national priorities. Regions and municipalities coordinate the implementation of the national strategies across territories. Applying an IGF lens consistently across these governance levels can help align incentives, reduce policy fragmentation, and ensure that short-term decisions do not undermine long-term opportunities and wellbeing for future generations.

An IGF lens can improve governments' capacity to manage slow-onset risks while safeguarding the wellbeing of future citizens. These are risks that develop gradually and are not considered as crises to begin with, but over time amount to irreversible changes. Child poverty is an example of a slow-onset social risk with long-term consequences. An intergenerational fairness lens helps to reframe child poverty as not only a present social problem requiring immediate support (wellbeing of a child), but also a long-term societal risk that affects future public finances, health, and equality of opportunity. Such a lens encourages policymakers to treat child poverty not only as a present social issue that needs short-term income relief, but as a long-term investment challenge. In practice, this may shift policy attention to earlier and more sustained intervention, including investment in early childhood education and care, preventive health services, adequate family income support, housing stability, and measures to break the intergenerational transmission of disadvantage.

Overall, an intergenerational fairness lens in policymaking helps distinguish between policies that reduce future opportunities and those that invest in future prosperity.

How to embed intergenerational fairness in policymaking

How intergenerational fairness can be embedded and institutionalised in policymaking across many dimensions we present in our matrix in the next section, as **IGF pillars** and **governance levers**. However, there are also some preconditions for effective governance which create an enabling environment for IGF practices to be able to take root.

Our paper *Enabling the green and just transition: principles for effective governance*[5] outlines a set **of foundations** and **enablers** as principles of effective governance for the context of the green and just transition. This approach (see **Figure 1**) was a strong inspiration in the development of the Intergenerational Governance Matrix presented in this paper. Intergenerational fairness can be understood as a broader, more long-term extension of the green and just transition. Both intergenerational fairness and the green and just transition aim at bringing about a future that is greener in a way that creates as little harm as possible and ensures fairness. IGF additionally looks beyond the generations experiencing the transition itself and beyond the green transition, extending the scope to all environmental, social, economic decisions. Still, both approaches require effective policymaking processes for dealing with tensions and trade-offs across time horizons and dimensions. Thus, we consider that the following principles are also needed for effective governance for IGF.

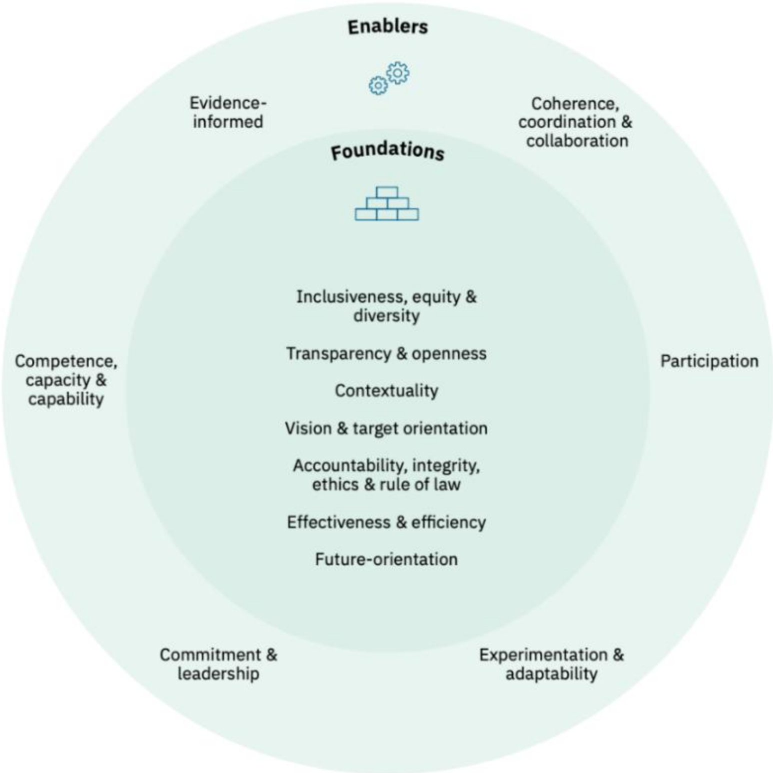

Figure 1: Principles of effective governance for the green and just transition

Acting on these principles could support the institutionalisation of intergenerational fairness so that it becomes organised, funded, routine, monitored, and legitimised, and can endure over time, including across political cycles.

However, while all these governance principles are important, the same institution or instrument can support some aspects of intergenerational fairness while neglecting others. For instance, many impact assessments are multidimensional but mostly look at the short to medium term, or a national government can adopt a long-term strategy without consulting young generations on the future they want to build. The Well-being of Future Generations (Wales) Act 2015 identifies five ways of working that public bodies need to think about to ensure "that the needs of the present are met without compromising the ability of future generations to meet their own needs"[6]. These are: thinking for the long-term, prevention, integration, collaboration, and involvement. These ways of working serve as inspiration for the five IGF pillars in our matrix.

Structure of the Intergenerational Governance Matrix

ZOE Institute's Intergenerational Governance Matrix brings together five IGF pillars and four Governance levers in a matrix structure to allow for a comprehensive picture of governments' progress in institutionalising and implementing intergenerational fairness.

As mentioned above, this matrix was developed based on existing literature and national practices on long-term and future generations governance and intergenerational fairness[II]. It aims to be holistic and cross-

[II] In addition to the paper *Enabling the green and just transition: principles for effective governance* and the Well-being of Future Generations (Wales) Act's five ways of working and their Maturity Matrix, we also reviewed the [School of International Future's Long-Term Governance Self-Assessment Maturity Matrix](), and [Pot & Scherpenisse's three-I model for enhancing long-termism and inter-generational policy-making.]()

cutting, while also being condensed enough that someone working in or adjacent to policy can apply it without immense effort. Rather than providing a great depth for each of the elements, it aims to provide a qualitative snapshot covering the breadth of dimensions which contribute to long-term governance for intergenerational fairness. The Intergenerational Governance Matrix will be used by ZOE Institute to examine the practices of EU Member States in a series of policy briefs for national governments.

It is built around **five IGF pillars** necessary to ensure that governments work towards an intergenerationally fair future (the columns in the matrix below) and **four governance levers** (the rows in the matrix below). The proposed matrix goes beyond a narrow focus on institutions for future generations and looks at IGF as the whole of government's capability to act as a steward of assets such as natural capital, infrastructure, institutions, social cohesion, and public finances over time, having in mind the best interests of both current and future generations.

IGF pillars: These five core pillars should guide policymaking to ensure decisions today can ensure a thriving, stable world and a good quality of life for current and future generations.

- **Long-term orientation:** Governments consider the long-term perspective, beyond electoral cycles, (10 years and more) in policymaking. They set long-term strategies supported by legal and political mandates, dedicated funding, and policy continuity. They also establish targets and milestones, and design the tools and policies needed to achieve this long-term vision.
- **Prevention and resilience:** Governments ensure the early identification of future risks and develop long-term strategies and capacities to prevent or mitigate them and to build and strengthen the long-term capacities of the country to deal with those risks.
- **Experimentation and adaptability:** Governments are ready to adapt to changing realities and depart from the status quo if the status quo is not working. This also means looking to the future with experimentation and innovation for new technologies, ideas, and processes.
- **Representation and participation:** Governments build on broad societal participation to better understand and consider the voices of different generations—including future generations, youth and children voices, elderly people and the marginalised communities— in setting its direction and doing policymaking.
- **Policy coherence:** Governments aim to understand and make the best of the synergies and trade-offs between horizontal policy areas (i.e. between environmental, social and economic goals) across and within policies, and support coordination and collaboration across policy levels (subnational, national, regional, local levels).

Although we present the five pillars separately, it is important to note that progressing towards one pillar may reinforce progress on other pillars. For instance, stronger representation and participation may contribute to better prevention if consulted stakeholders raise early risks to the attention of policymakers. Similarly, building adaptable governance systems can support their resilience to unexpected shocks.

Governance levers: The key levers of action through which governments can institutionalise and operationalise intergenerational fairness.

- **Strategic commitment:** The five IGF pillars are reflected in national goals and priorities (ex: formal strategies, constitutional principles, national strategies and programmes, commitments). The country is moving from voluntary consideration of the long term to an institutional expectation by establishing a legal and political mandate to act on intergenerational fairness.
- **Institutional capacities:** The government ensures that specific roles and mandates have been attributed, within or outside of the government; that accountability mechanisms have been set in place; and that civil servants are being prepared for delivering on the IGF pillars.
- **Policy process and analytical tools for evidence-informed policymaking:** The government uses specific tools and methods, such as strategic foresight, and adopts measurement systems that capture intergenerational outcomes for informing and embedding the five pillars into its decision- and policymaking meaningfully through the policy cycle. These tools inform policy design, implementation but also evaluation to ensure continuous learning.

- **Policy and funding outcomes:** The government's commitments and policy processes lead to tangible action through the implementation of innovative policies and adequate funding to prepare for, adapt to, and build for the future, demonstrating stewardship for current and future generations. Areas where such stewardship is needed are numerous: public debt and fiscal sustainability, environmental protection, pension systems, nuclear waste management, cultural heritage preservation, education policy, biodiversity and nature conservation, and more.

Using the Intergenerational Governance Matrix

The table below visualises the Intergenerational Governance Matrix and gives additional descriptions – with practical examples – of what elements are important to ensure intergenerational fairness can be facilitated.

By filling out this matrix with a specific country in mind, one can better understand the progress made towards institutionalising and embedding intergenerational fairness and identify potential gaps. Because there is no one-size-fits-all solution for achieving this, we have intentionally kept the criteria qualitative and flexible and used varied examples of 'what this can look like' based on existing practices. Still, depending on the national context, different governance structures and cultural norms might make different approaches more feasible or impactful.

For each cell in the table (where the pillars and levers intersect to create an objective), after identifying how governments have been progressing or not towards this objective, one can broadly assess the maturity level of implementation using the following benchmarking system: missing (nothing exists), emerging (some ad hoc initiatives can be found), advanced (initiatives are implemented, used, and resourced).

The goal is not to say that a government that has not implemented all of this would fail to deliver on intergenerational fairness, but to 1) identify where the country already has dedicated structures or ad hoc initiatives in place that could support an intergenerational fairness vision, 2) allow for the identification of potential blind spots, and 3) give inspiration from how others have been doing it.

As of July 2026, the Intergenerational Governance Matrix is still a pilot. We will use it to analyse the state of governance for intergenerational fairness in practice in different governance settings in Europe. To start, we will apply this to Germany, Ireland, Lithuania, Greece, and Denmark. It will also serve as an assessment tool to dive deeper into specific thematic topics, policies, and sectors.

Once tested and improved, we hope that this matrix can also help and guide governments at different levels when moving from beyond a single strategy or a broad political commitment to embedding long-term thinking into the ordinary machinery of government and day to day considerations when designing policies.

Table 1: Intergenerational Governance Matrix

	Long-term orientation	Prevention & resilience	Experimentation & adaptability	Representation & participation	Policy coherence
Strategic commitment	**This means...**				
	There is a high-level strategy recognising the current decisions shape outcomes in the long term and identify strategies for ensuring positive outcomes beyond the next policy cycle.	The high-level vision anticipates future risks and trends as well as vulnerabilities and commits to preventing harm and strengthening resilience. Prevention is a guiding principle for governing certain policies.	The long-term strategies and strategic documents are regularly reviewed and can be adjusted based on new evidence, risks, or context to ensure policies remain fit for purpose of achieving the country's long-term goals. Policies innovate, and adjust as evidence, risks, and contexts evolve.	The strategic vision recognises that generational representation matters and reflects the country's commitment to considering the interests and aspirations of current and future generations in policymaking.	The national vision and broad policy objectives acknowledge that progress requires managing trade-offs across time horizons, sectors and generations in a coherent manner.
	This can look like...				
	• *A national strategy looking 10 or more years ahead (e.g. Estonia 2035[7], Lithuania 2050[8]).* • *Sectoral strategies looking 10 or more years ahead*	• *The national strategy being supported by projections and future scenarios (e.g. Ireland's National Planning Framework[9])* • *A prevention-first principle guides decision-making (e.g. Welsh Government agreed on a definition of levels of prevention and is working to embed it in the budget process[10]).*	• *Continuous monitoring and planned periodic review of national strategies to ensure they are still relevant and supportive in the current context (e.g. Ireland[11]).*	• *Solidarity between generations or with future generations is referenced in constitutional documents (e.g. France, Germany, Poland[12]).* • *The strategy is built with input from different societal groups including youth and children (e.g. The Wales We Want[13]).* • *National strategies for improving representation of certain generations in decision-making (e.g. Ireland[14]).*	• *The national strategy is cross-cutting, acknowledges and works to mitigate trade-offs, and builds on synergies between policies.*
Institutional capacities	**This means...**				
	The institutional setting creates capacities for paying attention to long-term, foresight, and future impacts.	Governance arrangements support anticipation, preparedness, and have systems in place to create resilience against systemic risks.	The government's organisational structure includes an area or a pocket for experimentation and innovation in policy design, data collection, modelling.	The institutional setting enables generational voices to shape decision-making.	The governance arrangements facilitate coordination across institutions and help manage trade-offs between competing objectives.
	This can look like...				
	• *A ministry or committee in charge of strategic foresight (e.g. France[15]).* • *A complex anticipatory ecosystem (e.g. Finland[16]).*	• *An institution, team or leader in place for assessing crises, risks, resilience etc. (e.g. European Commission's Commissioner for Preparedness and Crisis*	• *A policy innovation and experimentation section within the government (e.g. Latvia's Innovation Lab [21]).* • *Available training, guidance and support for policymakers.*	• *An independent scrutiny body representing future generations (e.g. Wales Commissioner for Future Generations[22], Malta's Guardian of Future Generations[23]).*	• *Cross department government bodies or collaborative models for working on specific policies (e.g. European Commission's interservice groups, Ireland's Better Public Services Strategy 2030[27]).*

	Long-term orientation	Prevention & resilience	Experimentation & adaptability	Representation & participation	Policy coherence
	• *Central planning bodies adopting a long-term perspective.* • *The government financing institutions with foresight capacities (e.g. Germany[17]) and/or building civil servants' anticipatory capacities (e.g. LIMinal project in Lithuania, Italy, and Malta[18]).*	*Management[19], Denmark Ministry of Resilience and Preparedness [20]).*		• *Parliamentary committees for the future (e.g. Lithuania[24], Finland[25]).* • *Youth participation in decision-making through youth parliaments for instance (e.g. Ireland[26]).*	• *A strong centre of government ensuring that policies across ministries and agencies work together* • *Clear incentives to collaborate between sector-specific interventions* • *Innovative co-creative exercises bringing together policymakers as early as possible in the policy design (e.g. policy labs)* • *The policy cycle includes the meaningful consultation of diverse stakeholders, including civil society.*
Policy processes and analytical tools	**This means...**				
	Policymaking processes and analytical tools help consider long-term impacts, uncertainties, and future scenarios.	There are clear mechanisms, tools, and indicators to assess prevention and resilience investments, implementation and outcomes, as well as to identify potential future risks early and consider them in policymaking.	Policymaking processes include tools for experimentation (e.g. regulatory innovation elements). Policymaking processes enable iterative learning and responsible risk-taking.	Policy tools and guidance for policymakers on how to effectively consult with external stakeholders and reach vulnerable groups. Input from citizens and consultations is integrated into policy mechanisms.	Policymaking processes enable cross-cutting policy impact considerations. The way data is collected, presented and analysed can support reducing policy siloes.
	This can look like...				
	• *Regular national strategic foresight exercises used in policy and strategy design and planning (e.g. Finland[28], Spain 2050[29]).* • *Information on future trends and risk (horizon scanning, scenarios).* • *Data projections guiding policymaking.* • *Mandatory long-term impacts assessed in all Regulatory Impact Assessments (RIA).* • *Not only output but also outcome and impact indicators to guide and monitor policies.* • *Indicators that capture longer-term outcomes and cumulative effects.*	• *Budget is assessed for its prevention funding.* • *Risk assessment/stress testing of policies is common practice* • *Sunset review clauses.* • *Horizon scanning is used in monitoring and design.* • *Anticipatory activities for crisis response (e.g. "Forward Looking Cell" exercise in Sweden and Denmark[30]).*	• *Experimentation through sandboxes (e.g. Lithuania[31], Spain[32]).* • *Innovative data collection and analysis methods.*	• *Intergenerational impact assessments.* • *Youth checks (e.g. Austria, France, Germany[33]).* • *Youth consultations in policy design.* • *Monitoring frameworks for intergenerational fairness (e.g. upcoming IGF index from the European Commission[34]).*	• *Adopting a sustainable and inclusive wellbeing framework embedded in policy design and decision-making (e.g. Ireland's Wellbeing Budgeting[35]).* • *RIA used within proportionality principle to assess impacts on environment, social, and economic aspects.* • *Strong analytical units within governments.*

	Long-term orientation	Prevention & resilience	Experimentation & adaptability	Representation & participation	Policy coherence
	This means...				
	Policy and funding solutions are aligned with long-term objectives and anticipate future needs. Budgeting and investment frameworks support the creation of long-term value.	Continuous investment in strengthening the country's resilience capacities, notably in prevention efforts to limit exposure to risks of people and core services. The public finance framework assesses and minimises the impact that critical risks may have on public finances.	Policy and funding arrangements can support and incentivise experimentation and adaptability by providing sufficient flexibility, multi-year stability, feedback mechanisms, and room for iterative adjustment. In turn, experimentation and adaptability can lead to more responsive, effective, and resilient policy outcomes by enabling learning, course correction, and better alignment with changing needs and long-term objectives.	Dedicated policies and funding for participation processes can support consultations, outreach, facilitation, translation, accessibility, and feedback mechanisms and reaching vulnerable groups and under-resourced actors. Policy outcomes and funding reflect the needs outlined during participatory exercises and contribute to addressing intergenerational fairness concerns	Policies and public investments reinforcing one another, rather than solving one problem while creating another elsewhere, later, or for another generation.
Policy and funding outcomes	***This can look like...***				
	• *Long-term targets (e.g. climate policies with neutrality targets and milestones).* • *Policies addressing long-term issues or anticipating future issues (e.g. New in Norway service development with foresight[36]).* • *Multiannual budgets based on the national long-term strategy.* • *Borrowing financial assets that benefit future taxpayers or ringfencing certain expenditures and /or investments such as those financing education, research, and climate adaptation.* • *Policies incentivising long-term investments over short-term gains.*	• *Specific policies for safeguarding progress on long-term goals in the face of downturns (e.g. Ireland Infrastructure, Climate and Nature Fund[37]).* • *Investment, regulation, and policies for addressing critical risk and reducing future vulnerabilities (e.g. Netherlands' Early Debt Detection programme[38]).* • *A share of the budget is ringfenced towards funding prevention.* • *Strategic planning of territories and its infrastructure to strengthen their resilience (e.g. green river engineering projects on Dutch rivers, urban heatwave adaptation strategies[39]).*	• *Financing dedicated to experimentation.* • *Flexible funding conditions allowing resources to be reallocated as evidence emerges.* • *Dedicated pilot or innovation funding can create protected space for trying new approaches without disrupting core services.*	• *Evidence of sector-specific intergenerational fairness-focused policies (Germany's multigenerational housing, Portugal's "Contract Generation"[40], Japan's Long Term Care Insurance[41]).* • *Structural reforms to ensure intergenerational fairness (e.g. Universal childcare).*	• *Integrated strategies that align climate, economic competitiveness, social inclusion, and demographic objectives rather than treating them separately (e.g. linking housing policy with transport planning and climate goals, just transition strategies).*

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