

## **Editors' Note**

The papers contained in this and the following issue of the Journal of Population Economics were originally presented at a conference on "The Fiscal Implications of an Ageing Population" held in Vaalsbroek, The Netherlands, in May/June 1990. The conference was organized under the auspices of the International Seminar in Public Economics (ISPE) and co-sponsored by the Algemeen Burgerlijk Pensioenfonds (ABP), Heerlen, The Netherlands.

ISPE conferences are characterized by a blend of theoretical and empirical subjects. Accordingly, when editing the two issues of the Journal, this particular mix was upheld: the first issue concentrates on the theory of the fiscal consequences of ageing, the second issue on empirical investigations. The papers including in the two special issues have gone through the usual refereeing process. The production of these issues was greatly facilitated by the extensive and able cooperation we received from the contributors and all the referees.

Dieter Bös  
Sijbren Cnossen