Temporally Mismatched Matrix Counterfactuals
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The past tense in simple sentences can receive nonpast interpretations in the context of expressing speaker’s surprise at finding or recalling something (Teramura 1984). The speaker had been looking for a book and has found it in (1a).

(1) a. A, koko-ni at-ta/#a-ru. (Japanese)
   Oh here-LOC be-PAST/be-PRES
   ‘Oh, it was here.’

      closed tomorrow-TOP exam-be-PAST
      ‘Oh, no! I had an exam tomorrow.’

While English past tense in I had an exam tomorrow refers to the past and indicates that the speaker had an exam scheduled for tomorrow in the past which may have been canceled, (1b) indicates that the speaker had forgotten the exam which is still on the schedule at the utterance time.

Since there is a temporal mismatch between the past tense morphology and the future adverbial tomorrow, Ippolito (2003) claims that the past tense scopes out of the proposition, and the past tense is a temporal argument of the accessibility relation between the actual world and the possible worlds in which an exam is scheduled on the next day. If Ippolito’s analysis applies to Japanese, the past tense has temporal contributions in that the time argument switches the evaluation time of the accessibility relations in the restrictor of the covert modal backward. The exam was scheduled according to the past perspective.

However, Ippolito’s analysis encounters a problem as for how to explain the different scalar implicatures between English and Japanese matrix counterfactuals. English matrix counterfactuals implicate that, if the speaker used the past tense instead of the nonpast tense, probably she was not in a position to use the nonpast tense, i.e., the exam should have been canceled or rescheduled. Nevertheless, Japanese matrix counterfactuals do not implicate the falsity of the proposition but give rise to another implicature in accordance with the Gricean Maxim of Quantity, i.e., the speaker had not known or had forgotten that the necessity held in the past. The matrix counterfactual assertions are thus informative.