Disclosure Statement for Tomoyuki Nakajima

Manuscript: Optimal taxation and debt with uninsurable risks to human capital accumulation

Date: May 29, 2015

In addition to my principal employment at Kyoto University, I serve as a senior research fellow at the Canon Institute for Global Studies.

This research activity has been financially supported by the JSPS KAKENHI Grant No. 23530218 and 24223033.

Neither I nor my partner has taken a paid or unpaid position as an officer, director or board member of any relevant non--profit or profit-making entity.

No other party had the right to review this paper prior to its circulation.