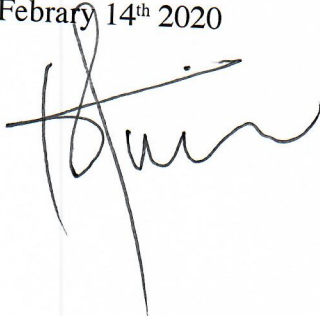


Gini and Optimal Income Taxation by Rank

Submitted and AER: Insights

The author, Laurent Simula, declares that he has no relevant or material financial interests that relate to the research described in this paper.

Lyon, February 14th 2020

A handwritten signature in black ink, appearing to be 'L. Simula', with a long horizontal stroke extending to the right.