

Johannes J. Gaul

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October 17, 2025

EDUCATION

University of Mannheim & ZEW Mannheim, Germany *September 2021 - today*
GESS PhD Program – Taxation Track, Supervisor: Christoph Spengel

UC Berkeley, USA *September 2025 - today*
Visiting Researcher, Invited by Alan Auerbach

University of Mannheim, Germany *September 2018 - October 2020*
Mannheim Master in Management (M.Sc.)

HEC Paris, France *February 2020 - May 2020*
Exchange Semester

DHBW Stuttgart, Robert Bosch GmbH, Germany *October 2015 - October 2018*
International Business (B.A.)

Copenhagen Business School, Denmark *January 2017 - May 2017*
Exchange Semester

RESEARCH INTERESTS

Topics: Tax Compliance & Tax Avoidance, Social and Economic Networks, Economic Fraud

Methods: Empirical (Archival), Experimental

ACADEMIC AND POLICY WORK

Dissertation Chapters (*work in progress*):

1. “The Effect of Global Anti-Tax Avoidance Efforts on Sub-National Profit Shifting”, with Inga Schulz.
2. “Tax Competition Networks”, with Zareh Asatryan.
3. “Third-party Reporting and the Platform Economy – Evidence on Tax Compliance”, with Philipp Dörrenberg, Christin Schmidt and Christoph Spengel.

Working Papers:

“Invitation Messages for Business Surveys: A Multi-Armed Bandit Experiment”, with Florian Keusch, Davud Rostam-Afschar and Thomas Simon, *Survey Research Methods*, *forthcoming*.

“Beyond Content – Retail Investors’ Chatter, Interaction and Earnings Announcement Returns”, with Pascal Schrader, *available on SSRN*.

Policy Projects (*published*):

Spengel, C., Nicolay, K., Steinbrenner, D., Gaul, J., Gundert, H., Spix, J., Weck, S., Wickel, S. (2024), Deutschland im internationalen Steuerwettbewerb: Auswirkungen aktueller Reformansätze, *Der Betrieb* 77(19), 1158-1163.

Spengel, C., Heckemeyer, J., Nicolay, K., Gaul, J., Gundert, H., Spix, J., Steinbrenner, D., Weck, S., Wickel, S. (2025), Mannheim Tax Index Update 2024 - Effective Tax Levels using the Devereux/Griffith Methodology, MannheimTaxation Database, Mannheim.

Spengel, C., Klein, D., Müller, J. M., Pfrang, A., Schulz, I., Winter, S., Gaul, J., Weck, S., Wickel, S. (2023), Die globale Mindeststeuer - Kosten und Nutzen aus deutscher Sicht, *Der Betrieb* 76(1), *Beilage* 01, 1-14.

Gaul, J., Klein, D., Müller, J. M., Pfrang, A., Schulz, I., Spengel, C., Weck, S., Wickel, S., Winter, S. (2022), Significant Costs, Limited Benefits: A Global Minimum Tax in Germany, *ZEW policy brief* No. 22-07, Mannheim.

Policy Projects (*ongoing*):

European Commission Taxation and Customs Union DG: The Provision of Effective Tax Rates and Related Supporting Services – Backward-looking Effective Tax Rates, with Hannah Gundert, Jost Heckemeyer, Katharina Nicolay, Daniela Steinbrenner, Julia Spix, Simon Loretz and Gayline Vuluku.

BAK Economics AG and Swiss Cantonal Tax Administrations: BAK Taxation Index 2025 (Effective Average Tax Rates at Swiss Cantons), with Jost Heckemeyer and Sophia Wickel.

WORKSHOPS, SEMINARS, CONFERENCES

(**P** = Presenter, **A** = Attendance, **D** = Invited Discussion, **C** = Presentation by Coauthor)

2025: International DemoTrans Conference on Democracy & Capitalism, Leuven (**P**), European Accounting Association Annual Congress, Rome (**C**), Dikule Symposium, Bamberg (**P**), ZEW Public Finance Conference, Mannheim (**A**), 2nd Ghent Conference on International Taxation, Ghent (**P**), ifo Political Economy Workshop, Munich (**P**), German Federal Ministry of Finance Empirical Tax Research Conference, Berlin (**P**), IIPF 2025, Nairobi (**P**)

2024: NTA Conference, Detroit (**C**), VfS (German Economic Association) Conference, Berlin (**P**), German Federal Ministry of Finance Empirical Tax Research Conference, Berlin (**P**), ZEW Public Finance Conference, Mannheim (**P**), Collège de France & Kings College London Young Researcher Workshop, Paris (**P**), ZEW Department Seminar, Mannheim (**P**), Mannheim Taxation Conference, Mannheim (**A**), ZEW-ifo Political Economy Workshop (**D**), Mannheim Taxation Campus Meeting, Mannheim (**D**)

2023: NTA Conference, Denver (**P**), ZEW Taxation and Mobility Workshop, Mannheim (**P**), ZEW Department Seminar, Mannheim (**P**), 5th Swiss Workshop on Local Public Finance and Regional Economics, Lugano (**P**), TRR266 Accounting for Transparency Annual Conference, Mannheim (**C**), German University of Administrative Sciences, Speyer (**P**), EAA Annual Congress, Helsinki (**C**), European Survey Research Association Conference, Milan (**C**), ZEW Public Finance Conference, Mannheim (**A**), Mannheim Taxation Conference, Mannheim (**A**), Department Accounting & Taxation Brown Bag Seminar, Mannheim (**C**)

2022: ZEW Department Seminar, Mannheim (**P**), Department Accounting & Taxation Brown Bag Seminar, Mannheim (**P**), TRR266 Accounting for Transparency Annual Conference, Munich (**A**)

TEACHING

Fundamentals of Financial Accounting, TA – University of Mannheim *Spring 2023, 2024, 2025*

Game-Based Teaching Project, Grant Recipient – University of Mannheim *2023-2025*

Socially Responsible Accounting and Taxation, TA – Mannheim Business School *Spring 2023*

Fundamentals of Financial Accounting, TA – University of Mannheim *Spring 2021*

SCHOLARSHIPS & AWARDS

Best Interdisciplinary Paper Award, GESS - University of Mannheim *2024*

Kulturkreisstipendium, Arts and Culture Assn. of the Federation of German Industries *2023-2024*

Graduate School Course Phase Scholarship, GESS - University of Mannheim *2021-2022*

Master Thesis Award, Ernst & Young Foundation University Mannheim *2021*

Erasmus Scholarship, Studies abroad at HEC Paris *2020*

Summer Scholarship – University of Haifa, German Academic Scholarship Foundation *2019*

Academic Master's Scholarship, German Academic Scholarship Foundation *2019-2020*

EXTERNAL COURSEWORK

Codechella 2025 , CUNEF Madrid – Scott Cunningham	<i>May 2025</i>
Real and Reporting Effects of Business Taxation , NHH Bergen – Rebecca Lester	<i>August 2024</i>
Networks and Organizations , TUM Munich – Henning Piezunka	<i>July 2023</i>

SKILLS

Coding, etc.

Python (esp. Geopandas, NetworkX, Webscraping, Textual & Sentiment Analysis), STATA, L^AT_EX

Language Proficiency

German (Native), English (C2), Spanish (DELE B2), French (B1)

EMPLOYMENT

Researcher , University of Mannheim Chair of Business Administration and Taxation II – Prof. Spengel	<i>September 2022 - today</i>
Researcher , ZEW Mannheim Corporate Taxation and Public Finance – Prof. Heinemann	<i>September 2022 - today</i>
Research Assistant , University of Mannheim DFG funded project "TRR 266 Accounting for Transparency"	<i>April 2021 - August 2022</i>
Internship , Deloitte Management Consulting, Munich Management Consulting	<i>November 2020 - March 2021</i>
Research Assistant , University of Mannheim Chair of Corporate Finance – Prof. Maug	<i>October 2018 - November 2019</i>
Corporate Student Program , Robert Bosch GmbH, Stuttgart Traineeship in Stuttgart (Headquarter) and Mexico City (Fall 2017)	<i>October 2015 - October 2018</i>

EXTRACURRICULAR & VOLUNTARY ACTIVITIES

Volunteer Firefighter , Horrweiler (2012) & City of Mannheim (2018), Germany Current Rank: Captain (as of 2023)	<i>2012 - today</i>
Exchange Program Volunteer , Experiment e.V., Bonn 1 st Round Interviewer – U.S. Congress-Bundestag Youth Exchange Program	<i>2012 - 2020</i>

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