

JOHANNES J. GAUL

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RESEARCH INTERESTS

My research lies at the intersection of taxation, accounting, and public economics. I combine novel data sources, including data on social and economic networks, with established methods for causal identification to study behavioral responses to policy interventions, peer effects, and tax compliance.

EDUCATION

Sep 2021–present	University of Mannheim & ZEW Mannheim GESS PhD Program, Advisors: Christoph Spengel & Marcel Olbert
Oct 2026	London School of Economics and Political Sciences Visiting Researcher, invited by Stefano Cascino
Sep–Dec 2025	UC Berkeley Visiting Researcher, invited by Alan Auerbach
Sep 2018–Oct 2020	University of Mannheim M.Sc. Business Administration – Erasmus+ at HEC Paris
Oct 2015–Oct 2018	DHBW Stuttgart & Robert Bosch GmbH B.A. International Business – Exchange at Copenhagen Business School

JOB MARKET PAPER

Whack-a-Mole in Tax Planning: Global Regulation and Firms' Local Responses

with Inga Schulz (PhD Candidate University of Mannheim).

This paper examines whether multinational enterprises (MNEs) adapt to international anti-tax avoidance regulation by intensifying domestic profit shifting activities. We compile a novel dataset by geocoding firm ownership networks. This allows us to trace firm structures at international and sub-national levels and measure local exposure to global economic ties. We find that a tightening of international tax and disclosure rules in 2016 leads more strongly affected firms to intensify their existing presence in sub-national tax havens in Germany. Their presence in international tax havens remains unchanged or declines. This is consistent with modest but measurable tax revenue gains at locations that are more strongly exposed to large firms active in international tax havens, with aggregate effects of below mEUR 700 p.a. These responses indicate that the reforms were effective in constraining cross-border tax avoidance. At the same time, our findings reveal MNEs' strategic flexibility and highlight domestic spillovers of global tax reforms.

PUBLICATIONS

Invitation Messages for Business Surveys: A Multi-Armed Bandit Experiment, with Florian Keusch, Davud Rostam-Afschar and Thomas Simon, *Survey Research Methods*, 19(4), 409–429, (2025).

WORKING PAPERS

OECD Pillar Two Compliance Costs: A Quantitative Assessment for EU-Headquartered Groups, with Sean Bray, Daniel Bunn and Christoph Spengel. *ZEW Discussion Paper No. 25-053*.

Beyond Content: Investors' Chatter, Interaction and Earnings Announcement Returns, with Pascal Schrader and Thomas Steffen. *ZEW Discussion Paper No. 25-040*.

Tax Competition Networks, with Zareh Asatryan. *Available upon request*.

Third-party Reporting and the Platform Economy, with Philipp Dörrenberg, Christin Schmidt and Christoph Spengel. *Available upon request*.

POLICY WORK

Rethinking Anti-Tax Avoidance Measures in the European Union, with C. Spengel, A. Göbel, E. Geschossmann, H. Gundert, F. Jungmann, D. Käshammer, C. Kindler, A. Pfrang, T. T. Porebski, C. Schmidt, K. Schmidt, I. Schulz, J. Spix, S. Weck, S. Wickel and S. Winter. *ZEW Discussion Paper No. 26-002*, 2026.

QDMTTs Leave Geographic Disparity Between Increased Pillar Two Costs and Revenues, with S. Bray, D. Bunn and C. Spengel. *ZEW Policy Brief No. 25-13*, 2025.

Mannheim Tax Index Update 2024 – Effective Tax Levels using the Devereux/Griffith Methodology, with C. Spengel, J. Heckemeyer, K. Nicolay, H. Gundert, J. Spix, D. Steinbrenner, S. Weck and S. Wickel. *Mannheim Taxation Database*, 2025.

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

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

Significant Costs, Limited Benefits: A Global Minimum Tax in Germany, with D. Klein, J. M. Müller, A. Pfrang, I. Schulz, C. Spengel, S. Weck, S. Wickel and S. Winter. *ZEW Policy Brief No. 22-07*, 2022.

Wie Unternehmen des Baugewerbes die Corona-Krise bewerten: German Business Panel – Branchenreport Bauindustrie (Mai 2021), with J. Bischof, P. Dörrenberg, C. Lauer, D. Rostam-Afschar, D. Simons and J. Voget. *Ergebnisbericht / German Business Panel, Mannheim & TRR 266 Accounting for Transparency*, 2021.

CONFERENCES, SEMINARS, WORKSHOPS

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

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| 2026 | German Federal Ministry of Finance, Berlin (P); BerlinWHU Accounting Research Seminar, Vallendar (P); University Mannheim Public Economics Seminar, Mannheim (C); IIPF 2026, Lisbon (P); European Accounting Association Annual Congress, Prague (P); European Public Choice Society Conference, Madrid (P); Armenian Economic Association, Yerevan (P); American University Armenia Economics Seminar, Yerevan (P); Mannheim Taxation Conference, Mannheim (C) |
| 2025 | Public Finance Seminar, UC Berkeley (P); European Accounting Association Annual Congress, Rome (C); International DemoTrans Conference on Democracy & Capitalism, Leuven (P); 2nd Ghent Conference on International Taxation, Ghent (P); German Federal Ministry of Finance, Berlin (P); ifo Political Economy Workshop, Munich (P); IIPF 2025, Nairobi (P); ZEW Public Finance Conference, Mannheim (A); Dikule Symposium, Bamberg (P) |
| 2024 | Collège de France & King's College London Young Researcher Workshop, Paris (P); VfS (German Economic Association) Conference, Berlin (P); German Federal Ministry of Finance, Berlin (P); ZEW Public Finance Conference, Mannheim (P); ZEW Department Seminar, Mannheim (P); ZEW-ifo Political Economy Workshop (D); Mannheim Taxation Campus Meeting, Mannheim (D); NTA Conference, Detroit (C); Mannheim Taxation Conference, Mannheim (A) |
| 2023 | NTA Conference, Denver (P); European Accounting Association Annual Congress, Helsinki (C); European Survey Research Association Conference, Milan (C); ZEW Taxation and Mobility Workshop, Mannheim (P); ZEW Department Seminar, Mannheim (P); 5th Swiss Workshop on Local Public Finance and Regional Economics, Lugano (P); German University of Administrative Sciences, Speyer (P); TRR266 Accounting for Transparency Annual Conference, Mannheim (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); Accounting & Taxation Brown Bag Seminar, Mannheim (P); TRR266 Accounting for Transparency Annual Conference, Munich (A) |

TEACHING

2026	Hands on Python: Introductory Course , Lecturer – University of Mannheim
2022–2026	Seminar-, Bachelor- and Masterthesis , TA – University of Mannheim
2021, 2023–2025	Fundamentals of Financial Accounting , TA – University of Mannheim
2023–2025	Game-Based Teaching Project , Grant Recipient – University of Mannheim
2023	Socially Responsible Acc. and Tax. , Guest Lecturer – Mannheim Business School

EXTERNAL COURSEWORK

May 2025	Codechella 2025 , CUNEF Madrid – Scott Cunningham
Aug 2024	Real and Reporting Effects of Business Taxation , NHH Bergen – Rebecca Lester
Jul 2023	Networks and Organizations , TUM Munich – Henning Piezunka

SCHOLARSHIPS, AWARDS & GRANTS

2025	Best Paper Award , University Mannheim GESS CDSB, with P. Schrader
2025	Research Stay Grant , IDEUM University of Mannheim
2025	Research Stay Grant , Leibniz-Science Campus MannheimTaxation (W77/2022)
2025	Travel Grant , Julius-Paul-Stiegler-Gedächtnis-Stiftung
2024	Best Interdisciplinary Paper Award , University Mannheim GESS CDSB, with T. Simon
2023–2025	Innovation in University Teaching Grant , with P. Doerrenberg and A. Pfrang
2023–2024	Kulturreisstipendium , Kulturkreis im Bundesverband der Deutschen Industrie e.V.
2021–2022	Graduate School Scholarship , GESS – University of Mannheim
2021	Master Thesis Award , Ernst & Young Foundation – University of Mannheim
2020	Erasmus+ Scholarship , Semester at HEC Paris
2019	Summer School Scholarship – U. Haifa , German Academic Scholarship Foundation
2019–2020	Academic Scholarship , German Academic Scholarship Foundation

SKILLS

Coding

Python (esp. Geopandas, NetworkX, Webscraping, Textual & Sentiment Analysis), STATA, $\text{\LaTeX}$

Language Proficiency

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

EMPLOYMENT

Sep 2022–present	Researcher, University of Mannheim Chair of Business Administration and Taxation II – Prof. Spengel
Sep 2022–present	Researcher, ZEW Mannheim Corporate Taxation and Public Finance – Prof. Heinemann
Apr 2021–Aug 2022	Research Assistant, University of Mannheim DFG-funded project “TRR 266 Accounting for Transparency”
Nov 2020–Mar 2021	Internship, Deloitte Management Consulting, Munich Management Consulting
Oct 2018–Nov 2019	Research Assistant, University of Mannheim Chair of Corporate Finance – Prof. Maug
Oct 2015–Oct 2018	Corporate Student Program, Robert Bosch GmbH, Stuttgart Traineeship in Stuttgart (Headquarters) and Mexico City (Fall 2017)

EXTRACURRICULAR & VOLUNTARY ACTIVITIES

2012–present	Volunteer Firefighter, Horrweiler & Mannheim Captain (2023) – leading crews of up to 9 firefighters
2012–2020	Exchange Program Volunteer, Experiment e.V., Bonn 1 st Round Interviewer – U.S. Congress-Bundestag Youth Exchange Program

REFERENCES

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