

Jessica M. Müller

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ACADEMIC WORK EXPERIENCE

Research Assistant

University of Mannheim, Chair of Prof. Spengel (International Taxation) 2021 - present

Student Research Assistant

University of Mannheim, Chair of Prof. Spengel (International Taxation) 2020 - 2021

FAU Erlangen-Nuremberg, Chair of Prof. Ismer (Tax Law & Public Law) 2020

FAU Erlangen-Nuremberg, Chair of Prof. Scheffler (Business Taxation) 2018 - 2020

EDUCATION

University of Mannheim

Doctoral Studies in Taxation (Graduate School for Economics and Social Sciences) 2020 - present

Friedrich-Alexander-University Erlangen-Nuremberg

M.Sc. in Finance, Auditing, Controlling, Taxation 2018 - 2020

University of Applied Sciences Hof, Germany

B.A. in Business Management 2014 - 2018

HZ University of Applied Sciences Vlissingen, Netherlands

Semester abroad 2017 - 2018

RESEARCH INTERESTS

- International tax planning and tax avoidance, taxation of intellectual property
- Corporate taxation and shareholder taxation in the EU and jurisprudence of the ECJ

PUBLICATIONS

- Müller, J.M., & Spengel, C., *Intellectual Property Income as “Per Se” Passive Income: A Comparative Analysis of Controlled Foreign Company Rules in the European Union before and after the Implementation of the Anti-Tax Avoidance Directive (2016/1164)*, Bulletin for International Taxation 2022, (Vol. 76, Issue 11).
- Müller, J.M., Spengel, C., & Steinbrenner, D., *IP Box Regimes and Multinational Enterprises: Does Nexus Pay Off?* World Tax Journal 2022 (Vol. 14, Issue 1)

POLICY WORK

- Spengel, C., Fischer, L., Ludwig, C., Müller, J.M., Weck, S., & Winter, S., *Debt-equity bias should be addressed on national rather than on EU level*, ZEW policy brief No. 21-07, 2021
- Spengel, C., Klein, D., Ludwig, C., Müller, J.M., Müller, R., & Winter, S., *EU Should Focus more on Indirect Taxes Instead of Proposals for a Digital Levy*, ZEW policy brief No. 21-02, 2021

CONFERENCES AND WORKSHOPS (EXCERPT)

78th Annual Congress of International Institute of Public Finance (IIPF) organized by the University of Linz (Paper Presentation) 2022

Doctorate Seminar on European Tax Law at WU Vienna, MannheimTaxation Campus Meeting at ZEW Mannheim	2022
77th Annual Congress of International Institute of Public Finance (IIPF) organized by the University of Iceland (Paper Presentation)	2021

TEACHING EXPERIENCE

University of Mannheim

Teaching Assistant to Master Courses:

- TAX 520: Taxation of Corporations (*Besteuerung der Unternehmen*) 2021 - present
- TAX 530: Taxation of Businesses and Individuals 2020

Bachelor, Seminar and Master Thesis Supervisions at the Chairs of Prof. Spengel & Prof. Dörrenberg 2021 - present

Mannheim Business School

Teaching Assistant to Master Course T-TAX 531: Unternehmensbesteuerung Seminar Thesis Organization and Supervision at the 2022 - present

Part-time Master in Accounting & Taxation 2021 - present

University of Applied Sciences Hof

Teaching Assistant to Bachelor Course *Investitionswirtschaft* (Prof. Boos) 2016

NON-ACADEMIC PROFESSIONAL EXPERIENCE

KPMG AG, Intern, International Corporate Tax/M&A Tax 2018
REHAU AG & Co.KG, Intern, Industrial Solutions 2015

MEMBERSHIPS, FELLOWSHIP & AWARDS

Member of the IIPF 2021 - present
PwC-arqus-prize (master thesis award, € 1,000) 2021
Fellow of Max Weber Program 2014 - 2020
Dean's List University of Applied Sciences Hof

LANGUAGE AND PROGRAMMING SKILLS

Languages: German (mother tongue), English (proficient), Spanish (basic)
Programming: R, STATA, SPSS