

Personal Data

Name: Christoph Spengel
Date of birth: February 9, 1964
Place of birth: Heidelberg
Family status: married with Dr. Annett Moses, historian
1 daughter (Marlene, born May 9, 2005)

School, Military Service, University

1990 Diploma (Diplom-Kaufmann)
1984-1990 Business administration at the University of Mannheim
1983-1984 Basic military service (15 month, Hauptgefreiter d.R.)
1983 High school diploma (Helmholtz-Gymnasium Heidelberg)

Professional Career

2006- Full Professor (W 3), Business Administration and International Taxation, University of Mannheim Business School
2003-2006 Full Professor (C 4), Business Administration and International Taxation, Justus-Liebig-University Gießen
2002-2003 Deputy-Professor (C 4), Business Administration and International Taxation, International Tax Institute, University of Hamburg (Winter term 2002/2003)
2002-2003 Senior Tax Manager, Ernst & Young AG, Stuttgart
2002 Post doctoral degree (Habilitation) in Business Administration, University of Mannheim
1995-2002 Senior research assistant, Chair and Department of Business Administration and International Taxation, Prof. Dr. Dr. h.c. mult. Otto H. Jacobs, University of Mannheim
1995 Doctoral degree (Dr. rer. pol.), University of Mannheim
1991-1995 Research assistant, Centre for European Economic Research (ZEW), Mannheim, Department of Corporate Taxation and Public Finance
1990-1991 Research assistant, Chair and Department of Business Administration and International Taxation, Prof. Dr. Dr. h.c. mult. Otto H. Jacobs, University of Mannheim

Professional Services and Affiliations

2024- Member of the Academic Advisory Committee, Tax Foundation Europe, Brussels
2019- Academic Director, Gap Year, Business School of the University of Mannheim

2019-	Member of the Scientific Advisory Committee of the German Association of Criminal Investigation Officers
2018	Expert for the European Parliament at the public hearing “Cum Ex scandal: financial crime and the loopholes in the current legal framework”
2016	Expert and Reviewer in the 4 th German Parliament's Committee of Enquiry Concerning the Tax Issues of Cum-Ex Share Deals
2014-2025	Director (Speaker from 2014-2023) Leibniz Scientific Campus Mannheim Taxation
2007-	International Research Fellow, Oxford University Center for Business Taxation, Saïd Business School
2007-	Academic Director MaMAT, Mannheim Master of “Accounting & Taxation”, Mannheim Business School
2007-2008	Chairman of Expert Group “Tax Promotion of R&D-Investment”, German Federal High Tech Strategy
2003	Visiting Professor, University of Vienna (WU)
2003-	Member of the Scientific Advisory Committee to the German Federal Ministry of Finance
2003-2005	Member of Expert Group „Harmonising Corporate Tax Bases in the EU“, headed by H. Onno Ruding, Center for European Policy Studies (CEPS), Brussels
1999-2001	Appointed by the European Council as one of 7 members of the Panel I „Independent Experts on Company Taxation“, Consultation of the European Commission for the preparation of the report „Company Taxation in the Internal Market“ on behalf of the European Council
1995-2025	Research Associate, Centre for European Economic Research (ZEW), Mannheim, and Scientific Director of research projects in the Department of Corporate Taxation and Public Finance

Fields of Research, Publications and Speeches

Company taxation, taxation and innovation, tax harmonisation in Europe

More than 150 research projects, promoted among others by the European Commission, German Research Foundation (DFG), Leibniz Foundation and the Fritz-Thyssen-Foundation

Consultation and expertise in international tax policy (examples): European Commission, OECD, IMF, German Constitutional Court, German Parliament, European Parliament, European Economic and Social Committee, German and Foreign Federal and States Ministries (e.g. German Federal Ministry of Finance, Ministry of Finance of the State of Nordrhein-Westfalen, Ministry of Finance of the Netherlands), German Council of Economic Experts and economic federations (e.g. BDI and economiesuisse – Federation of Swiss Enterprises)

Company projects e.g. Bayer AG, EnBW AG, SAP SE

More than 700 publications, among them 31 monographs, more than 500 speeches

Affiliations to Scientific Journals

2015-	Co-Editor, since 2019 Managing Editor, StuW - Steuer und Wirtschaft
2010-	Contributing Author Handelsblatt Taxblog
2008-	Editor and Contributing Author WTJ - World Tax Journal
2007-	Editorial Board, since 2018 Co-Editor, Ubg - Die Unternehmensbesteuerung
2006-2009	Co-Editor Status:Recht
2003-2016	Editorial Board of DBW - Die Betriebswirtschaft (Business Administration Review)

Referee

Die Betriebswirtschaft (DBW), Eastern European Economics, e-Journal of Tax Research (eJTR), FinanzArchiv (FA), International Tax and Public Finance (ITAX), Jahrbücher für Nationalökonomie und Statistik, Journal of Economics, Perspektiven der Wirtschaftspolitik (PWP), Schmollers Jahrbuch – Zeitschrift für Wirtschafts- und Sozialwissenschaften, Steuer und Wirtschaft (StuW), World Tax Journal (WTJ), Zeitschrift für Betriebswirtschaft (ZfB), Zeitschrift für betriebswirtschaftliche Forschung (ZfbF)/Schmalenbachs Business Review (sbr)

University Appointments

2006	Professor (W 3), Business Administration and International Taxation, University of Mannheim
2003	Professor (C 4), Business Administration and International Taxation, Justus-Liebig-University Gießen
2002	Professor (C 4), Business Administration and International Taxation, International Tax Institute, University of Hamburg

Awards (Research and Teaching)

2024	Wirtschaftswoche Ranking of German Professors in Management: ranked 79 overall (top 5 per cent)
2022	Award of ZEW Friends Association “Best Policy Contribution Project” at ZEW 2021/22
2022	Wirtschaftswoche Ranking of German Professors in Management: ranked 70 overall (top 5 per cent)
2021	Students Teaching Award, University Mannheim Business School
2020	Wirtschaftswoche Ranking of German Professors in Management: ranked 88 overall (top 5 per cent)
2019	Bremer Steuer-Schlüssel (tax key awarded from the city of Bremen) for outstanding contributions in the area of taxation
2019	Wirtschaftswoche Ranking of German Professors in Management: ranked 91 overall (top 5 per cent)
2018	Teaching Award, University of Mannheim

2018	FAZ Ranking of Economists 2018: ranked 75 overall by the German newspaper Frankfurter Allgemeine Zeitung
2017	Outstanding Commitment Award, Mannheim Business School
2017	FAZ Ranking of Economists 2017: ranked 91 overall by the German newspaper Frankfurter Allgemeine Zeitung
2016	FAZ Ranking of Economists 2016: ranked 37 overall and 11 in the section politics by the German newspaper Frankfurter Allgemeine Zeitung
2013	Students Teaching Award (joint with Area Accounting & Taxation), University Mannheim Business School
2009	Excellence in Executive Teaching Award, Mannheim Business School
2003	Ernst & Young Award for the post-doc thesis “International Company Taxation in the European Union – Comparison of Tax Burdens, Empirical Evidence, Proposals for Reform“
1996	“Gerhard-Thoma-Ehrenpreis 1996” of the Institute of German Tax Advisors for the dissertation “European Tax Burden Comparisons: Germany, France, and the United Kingdom”
1996	Award of the Schitag-Foundation for the dissertation “European Tax Burden Comparisons: Germany, France, and the United Kingdom”
1990	Award of the Prechel-Foundation for diploma thesis “Taxation of Groups of Companies in Germany and France - A Comparative Analysis”

Memberships

2021-	Board of Trustees thinc!
2018-	Bürgerbewegung Finanzwende e.V. (Founding member)
2018-2025	Friends‘ Association Q-SUMMIT (Honorary member)
2018-2025	Board of Trustees Mannheim Forum
2014-2018	Transfer Pricing Working Party, Schmalenbach-Association for Business Administration
2013-	Matthias-Erzberger-Preis-Kommission, Steuerberaterkammer Nordbaden
2012-	Fachinstitut der Steuerberater e.V., Cologne
2011-2023	Scientific Advisory Committee Taxation, Ernst & Young GmbH Wirtschaftsprüfungsgesellschaft
2011-	MaFAT - Mannheimer Forum Accounting & Taxation (Founding member & Chairman assembly of members)
2007-	European Association of Tax Law Professors – EATLP
2007-2020	Society of Friends, Helmholtz-Gymnasium Heidelberg (Chairman)
2006-2017	Board of Mannheimer Unternehmenssteuertag (Chairman)
2004-	Taxation Working Party, Schmalenbach-Association for Business Administration
2004-2006	Section “Finance and Taxation”, Chamber of Commerce Gießen-Friedberg

- 2003- International Fiscal Association – IFA, since 2008 Member of the board of the Rhine-Main-Neckar Section
- 2003-2014 Board of the Ernst & Young Foundation
- 1997- Schmalenbach-Association for Business Administration
- 1996- Association of German Professors for Business Administration, Member of the sections “Business Taxation“ and “Financial Accounting“

Teaching (National and International)

- 2012-2018 Faculty LL.M. International Tax Law, University of Zürich
- 2009-2018 Faculty, Advanced LL.M. “International Tax Law”, International Tax Center (ITC), University of Leiden
- 2009-2013 Faculty, LL.M. „Company Tax Law“, University of Cologne
- 2004-2015 Faculty, Master-Studies „International Tax Law“, University of Freiburg
- 2003-2008 Faculty, Master-Studies „International Taxation“, International Tax Institute, University of Hamburg
- 2000-2024 Faculty, LL.M. Studies „International Tax Law“, Vienna University of Economics and Business (WU)