

Corporate Social Responsibility Tax As A Response To Progressing Job Automation

EWA DALEK-TRUDNOWSKA

Law, Middlesex University, London, UK

The research project has an interdisciplinary character, and it concerns European law, Artificial Intelligence systems (AI systems) and political economy. Following the job predictions, there is a high probability that there might not be enough jobs for people in the future. There are even opinions that automation replacing human workers, with time, will create technological unemployment because it helps companies to cut expenses and speeds up the process of goods production. However, for many reasons the development of various types of AI systems is needed. For instance, AI systems support business processes and are beneficial for companies because they help to automate production, give quick access to data analysis, and improve safety and efficiency at work. In relation to that, this project focuses on the job losses caused by AI systems and asks whether there are specific notions of Corporate Social Responsibility (CSR) that could be used to justify an additional corporate tax liability for those companies that implemented AI systems leading to these job losses. This project proposes a solution, which may satisfy both parties, the companies that switch from human workers to AI systems and the unemployed.

Keywords: tax, job automation, artificial intelligence, European law