

ARTIFICIAL INTELLIGENCE AND PERSONAL INCOME TAXATION**

Summary

AI has already replaced some jobs traditionally performed by humans and has the potential to replace many more human jobs in the future leading to massive unemployment. With less human workforce, revenues from the employment income might be affected, resulting in less tax and contributions revenues collected. The purpose of this paper is to analyse the impact of AI on human labour with an effect on taxes and contributions from the employment income, and to analyse solutions that have emerged over the years to tax AI in order to recover the potential loss of tax revenue. Starting from the hypothesis that, in order to protect the fiscal interest of the states, new taxation perspective on AI is needed, the author will mostly employ comparative method and partially statistical method.

Keywords: *Artificial Intelligence, Tax Law, Personal Income Tax, Social Contributions, Employment Income Tax.*

1. INTRODUCTION

The concept of artificial intelligence (AI) was born around 1940s when scientists tried to express the term “intelligence” in the mathematical way, where it was described as “a machine capable of solving problems that individuals can solve with natural intelligence”.¹ Specifically, artificial intelligence has the ability to simulate human intelligence through machine learning processes and Aleksandar Radivojević describes it as “a combination of machine learning and the advanced use of algorithms that tell computers how to learn and operate independently, in order to perform tasks that require human intelligence, namely a combination of learning, reasoning, perception,

* Research Fellow, Institute of Comparative Law, Belgrade, Serbia, e-mail: m.vasovic@iup.rs, ORCID: <https://orcid.org/0009-0007-4218-3350>

** This work is a result of research within the project “Adapting the Legal Framework to Social and Technological Changes with a Special Focus on Artificial Intelligence” carried out in 2025 by the Institute of Comparative Law with financial support from the Ministry of Science, Technological Development and Innovation (contract number 451-03-136/2025-03/200049).

¹ Ö. Biyan, G. Yilmaz, “Artificial Intelligence: If It’s Taxed, But How?”, in: *Critical Debates in Public Finance* (eds. A. Gercek, M. Taş), Peter Lang, 2019, 184.

understanding abstract concepts, and decision-making.”² As the full automation revolution is on the way, AI technologies at this very moment are able to take over some activities traditionally performed by people, and as the cost of labour is increasing, the need for the cheaper but more productive replacement becomes inevitable.³ Due to rapid technological advancements, largely due to AI, McKinsey predicted that “compared with the Industrial Revolution, this change is happening ten times faster and at 300 times the scale, or roughly 3,000 times the impact”⁴

There is a general prediction that AI is going to have a substantial impact on employment.⁵ This means that tax revenues that come from the employment income will potentially decrease and one should have in mind that revenues from employment income are among the highest in many countries.⁶ The goal of this paper is to analyse the scale of the impact of AI on the human workforce in Serbia and in the wider world, and the potential effect on tax revenues that come from the employment income. After that, based on comparative research, the author will provide possible new tax framework solutions regarding how to recover potential tax revenue losses due to AI replacing humans in jobs.

The paper is divided into three parts. First, author will focus on the significance of the revenues that come from the employment income. Second part will be dedicated to the predictive scale of AI impact on human workforce and tax revenues. The last part will be dedicated to all the relevant solutions that can help to bridge the gap between the fast-growing AI environment and the possible loss of large portion of tax revenues that come from the employment income.

2. TAXES AND CONTRIBUTIONS FROM THE EMPLOYMENT INCOME

In the fast growing AI environment, companies are implementing AI solutions to automate processes and enable better experience to their end users.⁷ Some say that AI can replace the humans, but at this very moment, the AI is be-

² A. Radivojević, Potential impact of artificial intelligence on economic development in Serbia, FREN, Faculty of Economics, University of Belgrade, 2024, 60, <https://www.fren.org.rs/wp-content/uploads/2024/01/H2-Impact-of-AI-on-Economic-Development-in-Serbia.pdf>, 29. 9. 2025.

³ R. Ryan, B. Bogenschneider, “Should Robots Pay Taxes? Tax Policy in the Age of Automation”, *Harvard Law & Policy Review* 12/2018, 145–146.

⁴ R. Dobbs, J. Manyika, J. Woetzel, The four global forces breaking all the trends, McKinsey&Company, 2015, 1–3, https://www.mckinsey.com/~media/mckinsey/business%20functions/strategy%20and%20corporate%20finance/our%20insights/the%20four%20global%20forces%20breaking%20all%20the%20trends/the_four_global_forces_breaking_all_the_trends.pdf, 13. 10. 2025.

⁵ R. Abbott, B. Bogenschneider, 153.

⁶ S. Bastani, D. Waldenström, “AI, Automation and Taxation”, *CESifo Working Paper* No. 11084, 2024, 7, <https://ssrn.com/abstract=4811796> or <http://dx.doi.org/10.2139/ssrn.4811796>, 14. 10. 2025

⁷ D. Richins et. al., “AI Tax: The Hidden Cost of AI Data Center Applications”, *ACM Transactions on Computer Systems* 1-4/2021, 2.

ing controlled by the humans, which was also a requirement by the EU Artificial Intelligence Act⁸ in its Article 14.⁹ However, there is fear that in the future AI will take over millions of human jobs, regardless of who is in control of AI. This means that companies will most likely replace the human workforce with AI, as the AI can work continuously and be more productive than the human. In addition, companies would save a lot on salaries that they would otherwise have to pay if the human workforce was to be employed. Having this in mind, a state might feel some disturbance in its cash flow, as personal income tax and social contributions come mostly from the employment income.

For example, in the EU, some Member States collect very high amount of personal income tax, such as Denmark at 57.1%, Sweden at 32.7% and Ireland at 30.9% of the total taxes collected,¹⁰ which is significantly more than the same tax revenue collected in Serbia. Those countries finance their social benefits through taxes on personal income.¹¹ Regarding OECD member states, the tax wedge¹² is very high in some countries, and in the OECD document *Taxing Wages 2025* it is stated that in 2024, the largest tax wedge for a single worker earning the average wage was observed in Belgium (52.6%), Germany (47.9%), France (47.2%), Italy (47.1%) and Austria (47.0%).¹³ This shows that large amount of gross salaries are being taxed.

In Serbia, in 2024, the total amount of taxes collected was around 33 billion euros, and 10.6% came from the personal income tax, which is around 3.36 billion euros.¹⁴ Specifically, 2.5 billion euros comes from the tax from the employment income.¹⁵ On the other hand, 32.2% of tax revenue comes from the social contributions, which is around 10.2 billion euros.¹⁶ After we provided the numbers of the revenue that comes from the personal income tax, specifically employment tax, and social contributions, and tax wedge, the next thing we should do is provide the estimates of the predictive scale of impact of the AI on jobs performed by humans.

⁸ Regulation (EU) 2024/1689 of the European Parliament and of the Council of 13 June 2024 laying down harmonised rules on artificial intelligence and amending Regulations (EC) No 300/2008, (EU) No 167/2013, (EU) No 168/2013, (EU) 2018/858, (EU) 2018/1139 and (EU) 2019/2144 and Directives 2014/90/EU, (EU) 2016/797 and (EU) 2020/1828 (Artificial Intelligence Act), *OJ L*, 2024/1689.

⁹ A. von Ungern-Sternberg, "Artificial Intelligence and Fundamental Rights", in: *Artificial Intelligence and Fundamental Rights: The AI Act of the European Union and its implications for global technology regulation* (eds. B. Raue, A. von Ungern-Sternberg, L. K. Kumkar, T. Rübner), Vol. 4, Verein für Recht und Digitalisierung e.V. Institute for Digital Law Trier (IRDT), Trier 2025, 4.

¹⁰ European Commission Taxation and Customs Union, Annual report on taxation, 1st edition, Publications Office of the European Union, Luxembourg 2025, 52–53.

¹¹ *Ibid.*

¹² Tax wedge stipulates the difference between the net salary and the gross amount that includes taxes and mandatory social contributions.

¹³ OECD, *Taxing Wages 2025, Decomposition of Personal Income Taxes and the Role of Tax Reliefs*, OECD Publishing, Paris, 16, <https://doi.org/10.1787/b3a95829-en>, 16. 10. 2025.

¹⁴ Ministarstvo finansija Republike Srbije, *Bilten javnih finansija*, br. 250, 6/2025, 39, 42.

¹⁵ *Ibid.*, 39.

¹⁶ *Ibid.*, 39, 42.

3. PREDICTIVE SCALE OF AI IMPACT ON HUMAN WORKFORCE AND TAX REVENUES

There are no exact data of how many jobs are lost or will be lost because of AI yet, but there are a few predictive analyses that could be taken into account as relevant. We shall start with the EU Commission, which issued an opinion stating that by 2030 nearly 2 billion jobs will be lost, and more than 375 million new jobs will emerge.¹⁷ In addition, OECD has estimated in 2019 that the risk of automation¹⁸ in some EU countries could go up to around 36%.¹⁹ Regarding the OECD countries it is stated that: “On average across OECD countries, occupations at highest risk of automation account for about 28% of jobs and workers in occupations with the highest shares of automatable skills and abilities continue to be low-skilled, young, and male.”²⁰ OECD provided an example in its recent document on governing with AI that tax administrations are heavily implementing AI to boost:²¹

- the productivity with more efficient internal operations and more effective policy design, decision-making and service delivery,
- responsiveness of public policies and service through enhanced design and delivery approaches,
- and accountability by enhancing capacity for oversight and transparency, for instance through real-time monitoring.

OECD claims that “AI can enhance government productivity by automating tasks, and it also has the potential to reduce the need for human labor, resulting in the need to re-skill public servants to take on more meaningful tasks.”²² Therefore, conventional roles may diminish, underscoring the importance of developing a workforce proficient in AI and related technologies to address changing demands.²³ While job automation often affects low-skilled roles, AI is progressively assisting in more complex, cognitive work.²⁴ OECD also provided a simple example where AI chatbots are now widely used to deliver services and communicate with citizens by answering simple questions and giving information, which lowers the need for government staff in customer service.²⁵ Serbian Tax Administration uses AI chatbots to provide a faster response rate to taxpayers

¹⁷ European Commission, Impact of Automation on the Number of Jobs, Knowledge for Policy, 2018, https://ec.europa.eu/knowledge4policy/visualisation/impact-automation-number-jobs_en, 13. 10. 2025.

¹⁸ This represents a percentage of total employment of jobs at highest risk of automation.

¹⁹ OECD, Data on the Future of Work, 2019, <https://www.oecd.org/en/topics/policy-issues/future-of-work.html>, 14. 10. 2025.

²⁰ *Ibid.*

²¹ OECD, *Governing Artificial Intelligence, The State of Play and Way Forward in Core Government Functions*, OECD Publishing, Paris 2025, 22–23, <https://doi.org/10.1787/795de142-en>, 29. 9. 2025.

²² *Ibid.*, 41.

²³ *Ibid.*

²⁴ *Ibid.*, 41–42.

²⁵ *Ibid.*, 41.

who need an assistance with tax-related issues, and since its release, over 22,000 taxpayers have used it, and 96% of them expressed the satisfaction with this AI chatbot.²⁶

Regarding Serbia, there are some estimates suggesting that Serbia will feel some changes in human labour. In 2023, Foundation for the Development of Science provided an estimate that nearly 70,000 jobs will be fully replaced by an AI in the near future, while around 400,000 jobs will be directly aided by the AI, which is around 17% of the total workforce in Serbia.²⁷ In addition, it is being said that “the highest percentage of work tasks that will be exposed to the possibility of automation by AI technology is found in the group of occupations of administrative officers (82%), engineers, professional associates and technicians (27%), and experts and artists (26%)”.²⁸ It is considered, that new type of jobs will emerge, such as the model and task engineers that will help with fine-tuning models and more efficient algorithms, interface and interaction designers, content creators for AI, and many more that are directly or indirectly connected with the development or usage of the AI.²⁹ That being said, we will verify the unemployment rates in Serbia. In the second quarter of 2025, the unemployment rate decreased from 9.1%, as it was in the first quarter of 2025, to 8.5%, which means 22,400 new workers.³⁰ This suggest that the unemployment rate has a decreasing trend, especially if we have in mind that in the second quarter of 2021, the unemployment rate was 11.1%.³¹ Probably different results were expected, especially having in mind that Serbia adopted a document *Strategy for the Development of Artificial Intelligence in the Republic of Serbia for the period 2020-2025*.³² In this Strategy, it is clearly defined that the implementation of the AI will bring the economic growth, improvement of public services, advancement of scientific staff, and development of skills for the jobs of the future.³³ Even though it says that new jobs will be created, it does not deal with the potential problem of losing the current jobs. The full potential of AI is yet to be seen, and the unemployment rate could potentially increase, especially in the future. Another reason why the employment rate is still steady could be the fact that domestic companies have not implemented AI in large scale so far.³⁴ In addition, domestic companies that provide AI solutions could be export-oriented. For the sake of comparison, IT sector in Serbia is

²⁶ <https://forbes.n1info.rs/vesti/poreska-uprava-obveznici-zadovoljni-uslugom-virtuelnog-poreznika/>, 30. 9. 2025.

²⁷ A. Radivojević, 60.

²⁸ *Ibid.*

²⁹ *Ibid.*, 67.

³⁰ Statistical office of the Republic of Serbia, Labour force survey, <https://www.stat.gov.rs/en-us/vesti/?a=24&s=2400>, 29. 9. 2025.

³¹ *Ibid.*

³² Strategy for the Development of Artificial Intelligence in the Republic of Serbia for the period 2020-2025, https://www.media.srbija.gov.rs/medsrp/dokumenti/strategy_artificial_intelligence.pdf, 29. 9. 2025.

³³ *Ibid.*, 3.

³⁴ OECD has conducted research in which it is stated that “firms’ adoption of AI is still relatively low”, OECD, AI and Work, <https://www.oecd.org/en/topics/ai-and-work.html>, 14. 10. 2025.

export-oriented,³⁵ which might be the same with companies providing products or services related to AI in Serbia at this moment. In 2016, over 300 IT companies that had the main activity of exporting AI services and software, employed over 10,000 IT workers in Serbia, which represented 47% of the total IT workforce.³⁶ If we assume that the AI sector (which is to some extent part of the IT sector in general) is also export-oriented, this means that domestic companies have not yet largely implemented AI solutions. The real shift in losing and creating new jobs will probably remain unseen until domestic companies start using AI in larger scale to replace human workforce.

On the one hand, we can conclude that AI can help humans in managing monotonous and manual work, which provides them with more time to do other tasks.³⁷ On the other hand, AI can cause the increase in unemployment, and therefore, decrease the revenue that was traditionally extracted from the employment income. However, companies that use AI are expected to make more in profit and therefore will potentially³⁸ pay more in corporate tax. Let us look at the publicly available numbers from some world famous brands that implemented AI solutions: in 2024, Starbucks acquired 4 million extra customers, Domino's has increased its US sales by 6%, and Sephora managed to lift average basket size by roughly 25%.³⁹ This means that a state might get more revenue from the corporate taxation, which could cover some of the losses from the taxes and contributions from the employment income.

Regarding tax administrations, many jobs in administration world-wide will be lost due to AI usage, but there are some positive monetary side effects. Specifically, AI can help prevent tax fraud and boost compliance, which can result in more tax revenue being collected. For example, AI-powered tax compliance check developed by Austrian Tax Administration generated approximately 180 million euros of additional tax revenue in 2023, while in the same year, by using AI to assist in submitting tax returns, Australia secured additional 80 million Australian dollars in tax revenues.⁴⁰

This implies that AI can help companies and public sector render services much faster and boost revenue, but whether that is enough to cover for the tax revenue from the employment income that will be lost due to unemployment increase remains to be seen in the future, with widespread implementation of AI. If it proves to be not enough, traditional tax frameworks will have to be changed. The following chapter deals with the relevant current proposals for the change of tax frameworks regarding the taxation of AI that have emerged over the years.

³⁵ Strategy for the Development of Artificial Intelligence in the Republic of Serbia for the period 2020-2025, 14.

³⁶ *Ibid.*

³⁷ J. Lukić Nikolić, "Students' Perceptions of Workplace Robots in the Republic of Serbia", *Journal of Sustainable Business and Management Solutions in Emerging Economies* 2/2024, 68.

³⁸ Due to tax optimisation, the effective corporate tax rate could be lower than expected.

³⁹ <https://www.snipp.com/blog/ai-loyalty-programs>, 30. 9. 2025.

⁴⁰ OECD, *Governing with Artificial Intelligence: The State of Play and Way Forward in Core Government Functions*, OECD Publishing, Paris 2025, https://www.oecd.org/en/publications/2025/06/governing-with-artificial-intelligence_398fa287/full-report/ai-in-tax-administration_30724e43.html, 30. 9. 2025.

4. NEW TAXATION PERSPECTIVE ON AI TECHNOLOGIES

Since AI has the ability to replace human work and this threat is growing,⁴¹ a few solutions have emerged on how to fix the possible gap in the states' revenue. One of the first solutions emerged after Bill Gates started a debate claiming that if an AI-powered robot or AI in general can replace human work, they should be taxed the same way.⁴² This means that if AI can replace human work, it should be taxed the same as if it were a human. The question that logically arises is: what if one AI software can replace hundreds or even thousands of human workers in a large multinational company? A solution was to treat AI as a separate taxable legal entity, where the AI would get special tax number, and could be taxed as a legal entity.⁴³ Also, if AI would be considered as a separate legal entity, it could be taxed with the Value-added tax (VAT)⁴⁴ as well.⁴⁵ This could replace the loss of tax revenues that would otherwise be derived from the employment income, but the problem is how to identify AI as a taxable person without making the system exceedingly complex, especially now when every day new AI products appear on the market. Taxing AI and/or robots as if they were humans or legal entities might work only if the EU joins forces with world organisations such as the OECD in collaborative legal framework on this matter. This seems possible and would not be the first time something like that happened. For example, after the OECD BEPS project⁴⁶, the EU implemented some of the OECD BEPS Actions within a binding ATAD Directive⁴⁷ in 2016.⁴⁸

The following solution stipulates taxing the owner of AI technology based on the attribution of the income. This means that if AI technology can replace 10 human workers, based on average salaries on that market, the owner would have to pay tax as if they employed 10 workers.⁴⁹ The problem is that labour law in any country currently does not recognize AI as its subject.⁵⁰ Former mayor of New York Bill de Blasio proposed in 2020 a one-time tax in an amount equal to five years' worth of

⁴¹ J. Li, A. Choi, C. Smith, "Automation and Workers: Reimagining the Income Tax for the Digital Age", *Canadian Tax Journal* 1/2020, 101.

⁴² <https://qz.com/911968/bill-gates-the-robot-that-takes-your-job-should-pay-taxes>, 6. 10. 2025.

⁴³ V. Chand, S. Kostić, A. Reis, "Taxing Artificial Intelligence and Robots: Critical Assessment of Potential Policy Solutions and Recommendation for Alternative Approaches – Sovereign Measure: Education Taxes/Global Measure: Global Education Tax or Planetary Tax", *World Tax Journal* 4/2020, 729.

⁴⁴ J. Kostić, M. Vasović, „Pravilo o transfirmnim cenama kao antiabuzivna mera u zakonodavstvu EU i praksi Suda pravde EU”, *Strani pravni život* 3/2024, 391–392.

⁴⁵ V. Chand, S. Kostić, A. Reis, 729.

⁴⁶ R. Irwan, "Historical Development of the OECD's Work on Treaty Abuse", in: *Preventing Treaty Abuse* (eds. D. Blum, M. Seiler), Linde, Vienna 2016, 41; M. Vasović, „Stvarni vlasnik prihoda kao anti-abuzivna mera u srpskom poreskom zakonodavstvu”, *Zbornik radova Pravnog fakulteta u Nišu* 59/2020, 228 and 230.

⁴⁷ Council Directive (EU) 2016/1164 of 12 July 2016 laying down rules against tax avoidance practices that directly affect the functioning of the internal market, *OJ L* 193.

⁴⁸ S. Govind, S. Zolles, "The Anti-Tax Avoidance Directive", in: *Introduction to European Tax Law on Direct Taxation* (eds. M. Lang et al.), Linde, Vienna 2018, 218.

⁴⁹ V. Chand, S. Kostić, A. Reis, 730.

⁵⁰ *Ibid.*

employment taxes for each employee that would be replaced by AI/robot, and the revenue collected could replace the lost tax revenue from the employment income.⁵¹ He stated that “36 million American jobs are likely to be automated and out of existence in the coming decades”, which was the main driver for his proposal.⁵²

The third solution is connected to the corporate taxation. Namely, a company that runs automated business with lower number of employees than it would otherwise employ if it were not for an AI, is expected to generate greater revenue since AI can work without stopping, and the cost of it is less than the salaries that would otherwise have to be paid to human workers.⁵³ This makes sense, but is actually very hard to achieve. First of all, if the rate of corporate taxation increases in general, it would affect all, and not just businesses that use AI technologies.⁵⁴ Secondly, if the tax rate increase is significant, companies might shift the tax burden to their customers and workers.⁵⁵ Lastly, resistance to corporate tax rate increase might be very strong, and enforceability might be politically unfeasible.⁵⁶ However, some proposals have already been taken into consideration. For example, in 2017, in Switzerland, there was a proposal that was later rejected, to tax all automated cashiers in the retail industry.⁵⁷ We cited this particular proposal as an example because Amazon is already working on developing cashierless checkouts where customers just enter the store and leave without paying, as the payment is being processed automatically once the customer leaves the store.⁵⁸ In the near future, the need for workers, and even automated cashiers in the retail sector will no longer exist.

The last proposed solution on how to recover the loss of tax revenue from the employment income that the author will take into consideration is connected to VAT, which appears to be the most feasible solution. Namely, businesses that use AI and make greater profit, with higher profit margins, should pay higher VAT tax rate. Sam Mitha stipulates that “it would theoretically be possible to require firms to monitor the value added by the robots they deploy, and subject it to a higher rate of VAT on the sale of its goods and services”.⁵⁹ He also sees an alternative measure on how to calculate VAT, stating that “alternatively, firms whose ratio of turnover to the number of employees was above a specified level could be required to charge a higher rate of VAT on their goods and services”.⁶⁰ These are only theoretical concepts, and might require huge legal amendments to the current VAT laws. There is also one more proposal made in relation to VAT,

⁵¹ <https://nypost.com/2019/09/05/de-blasio-proposes-robot-tax-in-bid-to-boost-failing-2020-campaign/>, 7. 10. 2025.

⁵² *Ibid.*

⁵³ V. Chand, S. Kostić, A. Reis, 731–732.

⁵⁴ R. Abbott, B. Bogenschneider, 173.

⁵⁵ *Ibid.*

⁵⁶ *Ibid.*

⁵⁷ V. Chand, S. Kostić, A. Reis, 732–733.

⁵⁸ <https://www.nbc.com/2024/10/05/amazon-makes-big-bet-on-selling-cashierless-tech-to-outside-retailers.html>, 7. 10. 2025.

⁵⁹ S. Mitha, Robots, technological change and taxation, 2017, <https://www.taxjournal.com/articles/robots-technological-change-and-taxation-14092017>, 7. 10. 2025.

⁶⁰ *Ibid.*

and that is to disallow the deduction of the input VAT on acquisition of goods/services related to AI technology against the output VAT.⁶¹ For this to be made possible, the principle on which VAT leans would have to be changed, specifically the neutrality principle⁶². This principle stipulates that each taxable person in the transaction chain pays VAT only on their portion of the value added, rather than on the total value.⁶³ As VAT laws have exceptions to neutrality principle, further, but minor amendments compared to the previous solutions, would be needed. Concretely, it would be needed to determine what kind of purchases would lead to losing the right to deduct input VAT. This seems more realistic as the administrative costs might not be so burdensome regarding the legal changes in the national laws, but in practise, it might be hard to determine if a purchase belongs to the mentioned category. Anyhow, for successful changes in tax laws, compliance costs for taxable persons and tax administrations should be at the minimum,⁶⁴ and in our opinion, VAT is currently the most feasible solution before the new kind of taxation imposed on AI emerges.

5. CONCLUSION

AI is already replacing many human jobs, and in the future it is expected that many more will be replaced as well. This could create significant revenue loss to the states, especially if one of the main sources of revenue comes from the tax and contributions from the employment income. On the other hand, many new types of jobs will be created, and AI will assist humans in day-to-day tasks, which can fill that gap. However, if that proves to be not enough, new taxation on AI will be introduced.

There are several relevant solutions on how to tax AI and bridge that fiscal gap in the future, but the most feasible one at the moment is connected with the VAT. Namely, the deduction right for the purchases connected with the use of AI could be denied, and as the system is familiar to VAT taxpayers, and the procedure for legislative amendments is the easiest one, the author sees it as the most appropriate interim means for filling the fiscal gap in the near future until the final solution regarding AI taxation arrives. Anyhow, the EU, the OECD, and other relevant organizations will have to work together to bring joint solutions that will involve more countries, just as has been done before with BEPS measures.

⁶¹ M. Barros, “Robots and Tax Reform : Context, Issues and Future Perspectives”, *International Tax Studies* 2(6)/2019, 13.

⁶² M. Vasović, “Anti-evasion Provisions Applicable to Value-added Tax in Serbia”, *Zbornik radova Pravnog fakulteta u Nišu* 64/2025, 123–124.

⁶³ B. Terra, J. Kajus, *A Guide to the European VAT Directives. Volume 1: Introduction to European VAT*, IBFD, Amsterdam 2024, 46-50; C. Amand, “VAT Neutrality: A Principle of EU Law or a Principle of the VAT System”, *World Journal of VAT/GST Law* 2/2013, 169.

⁶⁴ V. Chand, S. Kostić, A. Reis, 728–729.

Miloš Vasović

Institut za uporedno pravo, Beograd

VEŠTAČKA INTELIGENCIJA I POREZ NA DOHODAK

Apstrakt

Veštačka inteligencija (VI) je doprinela da do 2025. godine neki poslovi koji su tradicionalno obavljali ljudi sada nestaju, a predviđa se da će VI u budućnosti dovesti da gubitka velikog broja poslova, odnosno povećanja nezaposlenosti. Sa manje radne snage, porezi i doprinosi koji bi se naplaćivali iz zarada bi potencijalno bili umanjeni u većem obimu. Predmet ovog rada jeste analiza uticaja VI na ljudske poslove i efekat na poreze i doprinose iz zarada, kao i analiza različitih rešenja kako oporezivati VI, a u cilju minimiziranja efekta smanjenja poreskih priliva. Početna hipoteza jeste da su usled neophodne zaštite fiskalnih interesa novi okviri oporezivanja VI neophodni. Autor u radu koristi komparativni metod i delimično statistički metod.

Ključne reči: veštačka inteligencija, poresko pravo, porez na dohodak građana, doprinosi za obavezno socijalno osiguranje, oporezivanje zarada.

References

- Abbott, R., Bogenschneider, B. "Should Robots Pay Taxes? Tax Policy in the Age of Automation", *Harvard Law & Policy Review* 12/2018, 145–175. <https://doi.org/10.2139/ssrn.2932483>
- Amand, C. "VAT Neutrality: A Principle of EU Law or a Principle of the VAT System", *World Journal of VAT/GST Law* 2/2013, 145–175. <https://doi.org/10.5235/20488432.2.3.163>
- Barros, M. "Robots and Tax Reform: Context, Issues and Future Perspectives", *International Tax Studies* 6/2019, 1–22. <https://doi.org/10.59403/wzzjzg>
- Bastani, S., Waldenström, D. "AI, Automation and Taxation", *CESifo Working Paper* No. 11084, 2024, <https://ssrn.com/abstract=4811796>.
- Biyan, Ö., Yilmaz, G. "Artificial Intelligence: If It's Taxed, But How?", in: *Critical Debates in Public Finance* (eds. A. Gercek, M. Taş), Peter Lang, 2019, 183–204.
- Chand, V., Kostić, S., Reis, A. "Taxing Artificial Intelligence and Robots: Critical Assessment of Potential Policy Solutions and Recommendation for Alternative Approaches – Sovereign Measure: Education Taxes/Global Measure: Global Education Tax or Planetary Tax", *World Tax Journal* 4/2020, 711–761. <https://doi.org/10.59403/2sjxe4d>
- Council Directive (EU) 2016/1164 of 12 July 2016 laying down rules against tax avoidance practices that directly affect the functioning of the internal market, *OJ L* 193.

- Dobbs, R., Manyika, J., Woetzel, J. *The Four Global Forces Breaking All the Trends*, McKinsey & Company, 2015, https://www.mckinsey.com/~media/mckinsey/business%20functions/strategy%20and%20corporate%20finance/our%20insights/the%20four%20global%20forces%20breaking%20all%20the%20trends/the_four_global_forces_breaking_all_the_trends.pdf, 13. 10. 2025.
- European Commission. *Impact of Automation on the Number of Jobs, Knowledge for Policy*, 2018, https://ec.europa.eu/knowledge4policy/visualisation/impact-automation-number-jobs_en, 13. 10. 2025.
- European Commission, Taxation and Customs Union. *Annual Report on Taxation*, 1st edition, Publications Office of the European Union, Luxembourg 2025.
- <https://forbes.n1info.rs/vesti/poreska-uprava-obveznici-zadovoljni-uslugom-virtuelnog-poreznika/>, 30. 9. 2025.
- <https://www.cnn.com/2024/10/05/amazon-makes-big-bet-on-selling-cashier-less-tech-to-outside-retailers.html>, 7. 10. 2025.
- <https://qz.com/911968/bill-gates-the-robot-that-takes-your-job-should-pay-taxes>, 6. 10. 2025.
- <https://nypost.com/2019/09/05/de-blasio-proposes-robot-tax-in-bid-to-boost-failing-2020-campaign/>, 7. 10. 2025.
- <https://www.snipp.com/blog/ai-loyalty-programs>, 30. 9. 2025.
- Govind, S., Zolles, S. “The Anti-Tax Avoidance Directive”, in: *Introduction to European Tax Law on Direct Taxation* (eds. M. Lang et al.), Linde, Vienna 2018, 218–255.
- Irwan, R. “Historical Development of the OECD’s Work on Treaty Abuse”, in: *Preventing Treaty Abuse* (eds. D. Blum, M. Seiler), Linde, Vienna 2016, 23–45.
- Kostić, J., Vasović, M., “Pravilo o transfernim cenama kao antiabuzivna mera u zakonodavstvu EU i praksi Suda pravde EU”, *Strani pravni život* 3/2024, 387–401. https://doi.org/10.56461/SPZ_24304KJ
- Li, J., Choi, A., Smith, C. “Automation and Workers: Reimagining the Income Tax for the Digital Age”, *Canadian Tax Journal* 1/2020, 99–124. <https://doi.org/10.32721/ctj.2020.68.1.sym.li>
- Lukić Nikolić, J. “Students’ Perceptions of Workplace Robots in the Republic of Serbia”, *Journal of Sustainable Business and Management Solutions in Emerging Economies* 2/2024, 61–70. <https://doi.org/10.7595/management.fon.2024.0004>
- Mitha, S. *Robots, Technological Change and Taxation*, 2017, <https://www.taxjournal.com/articles/robots-technological-change-and-taxation-14092017>, 7. 10. 2025.
- Ministarstvo finansija Republike Srbije. *Bilten javnih finansija*, br. 250, 6/2025.
- OECD, AI and Work, <https://www.oecd.org/en/topics/ai-and-work.html>, 14. 10. 2025.

- OECD, Data on the Future of Work, 2019, <https://www.oecd.org/en/topics/policy-issues/future-of-work.html>, 14. 10. 2025.
- OECD, Governing Artificial Intelligence: The State of Play and Way Forward in Core Government Functions, OECD Publishing, Paris 2025. <https://doi.org/10.1787/795de142-en>, 29. 9. 2025.
- OECD. *Taxing Wages 2025: Decomposition of Personal Income Taxes and the Role of Tax Reliefs*, OECD Publishing, Paris, 16, <https://doi.org/10.1787/b3a95829-en>, 16. 10. 2025.
- Radivojević, A. Potential Impact of Artificial Intelligence on Economic Development in Serbia, FREN, Faculty of Economics, University of Belgrade, 2024, 60–68, <https://www.fren.org.rs/wp-content/uploads/2024/01/H2-Impact-of-AI-on-Economic-Development-in-Serbia.pdf>, 29. 9. 2025.
- Regulation (EU) 2024/1689 of the European Parliament and of the Council of 13 June 2024 laying down harmonised rules on artificial intelligence and amending Regulations (EC) No 300/2008, (EU) No 167/2013, (EU) No 168/2013, (EU) 2018/858, (EU) 2018/1139 and (EU) 2019/2144 and Directives 2014/90/EU, (EU) 2016/797 and (EU) 2020/1828 (*Artificial Intelligence Act*), OJ L 2024/1689.
- Richins, D. et al. “AI Tax: The Hidden Cost of AI Data Center Applications”, *ACM Transactions on Computer Systems* 1–4/2021, 1–32, <https://doi.org/10.1145/3440689>
- Statistical Office of the Republic of Serbia. *Labour Force Survey*, <https://www.stat.gov.rs/en-us/vesti/?a=24&s=2400>, 29. 9. 2025.
- Strategy for the Development of Artificial Intelligence in the Republic of Serbia for the Period 2020–2025, https://www.media.srbija.gov.rs/medsrp/dokumenti/strategy_artificial_intelligence.pdf, 29. 9. 2025.
- Terra, B., Kajus, J. *A Guide to the European VAT Directives. Volume 1: Introduction to European VAT*, IBFD, Amsterdam 2024.
- Ungern-Sternberg, A. von. “Artificial Intelligence and Fundamental Rights”, in: *Artificial Intelligence and Fundamental Rights: The AI Act of the European Union and Its Implications for Global Technology Regulation* (eds. B. Raue, A. von Ungern-Sternberg, L. K. Kumkar, T. Rűfner), Vol. 4, Verein für Recht und Digitalisierung e.V., Institute for Digital Law Trier (IRDT), Trier 2025, 1–6.
- Vasović, M. „Stvarni vlasnik prihoda kao anti-abuzivna mera u srpskom poreskom zakonodavstvu”, *Zbornik radova Pravnog fakulteta u Nišu* 59/2020, 217–232. <https://doi.org/10.5937/zrpfno-27818>
- Vasović, M., “Anti-evasion Provisions Applicable to Value-added Tax in Serbia”, *Zbornik radova Pravnog fakulteta u Nišu* 64/2025, 117–132.