



Government Relations Task Force
Artificial Intelligence in Payroll Operations
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Who is PayrollOrg (PAYO)?

PayrollOrg (PAYO) is the payroll industry leader in education, publications, and networking, helping its constituents grow their leadership practices and stay on the cutting edge of payroll industry standards.

Each year, PAYO enrolls more than 100,000 participants from more than 100 countries in its training programs, and provides publications, newsletters, and resources to help payroll professionals maintain compliance.

PAYO’s Government Relations Division represents the more than 20,000 payroll professional members located throughout the United States. Members participating in PAYO’s Government Relations Task Force (GRTF) serve as a conduit between government partners and payroll professionals to promote compliance, while minimizing the administrative burden on government, employers, and individual employees.

PAYO members are directly responsible for calculating wages, employment taxes, and withholding for their employers across all industries and employer types. PAYO does not

endorse any artificial intelligence (AI) technology or management approach. Therefore, PAYO is not positioning itself with any specific business, employer, or group.

What is the purpose of this report?

“AI’s ability to turbocharge the value of data — enriching it, analyzing it, activating it, and optimizing it — will radically transform the economic levers that many businesses have depended on.”¹

Yet, data shows that only 62% of business leaders are comfortable with AI. This number drops among employees to 52%.² Significant causes for the low percentages include lack of understanding about AI, concerns about job loss, or simply the implementation of AI systems without engaging employees in the process. When you add concerns about data disparities, workplace bias, and fake images created using AI for malicious purposes, skepticism about the benefits of using AI in the workplace increases.

The concerns have led to government interest in using AI to improve government provided services and promote AI opportunities for economic growth, while preventing misuse and discrimination.

PAYO’s GRTF seeks to better understand AI and payroll impacts in the context of government interest. This report is designed to offer an overview of how AI is and might be used in payroll management with a discussion on the important concerns and questions that should be addressed. This report does not offer education on how to code, configure, or train an AI system.

What is AI?

“AI refers to computer systems capable of performing complex tasks that historically only a human could do, such as reasoning, making decisions, or solving problems.”³ These computer systems, designed with thinking processes or machine learning, use algorithms, and identify patterns in past experiences or data and apply them going forward. Basic definitions are provided in this report. However, readers should be aware that what constitutes AI is controversial.

There are three types of AI:

- **Artificial Narrow Intelligence.** These are goal-oriented processes that can only perform designated tasks, such as biometric and voice recognition systems. The

processes are limited. Narrow AI includes bots that are software applications operating with specific instructions and which do not require humans to manually turn them on.

- **Artificial General Intelligence.** The term general is used to identify AI systems that mimic human intelligence. These systems are capable of learning and problem-solving because they perform repetitive tasks. One example is Google DeepMind’s AlphaGo⁴ that learned to master the ancient Chinese game of Go — a complex board game of strategy, creativity, and ingenuity. Another example is IBM’s Project Debater⁵ designed for full-length debates with humans.
- **Artificial Superintelligence.** These systems are hypothetical in reference to machines that are completely self-aware and can even surpass human intelligence. In concept, they can understand human intelligence and create their own beliefs. Today, they only exist in dystopian science fiction, such as the thinking droids in the *Star Wars*⁶ movies and the HAL 9000 supercomputer that controlled the spaceship in the movie *2001: a Space Odyssey*.⁷

There are many other terms used to describe AI systems, such as “deep learning,” “data analytics,” and “robotization.” In general, these terms will fit into one of the AI categories described above. However, some systems may fall in between the categories. For example, “generative AI,” which fits between AI narrow and general intelligence, describes machine learning systems that can generate text, images, codes, and other types of content, usually as a response to a prompt entered by a user, such as asking a question or for instructions. In generative AI, the user will receive a human-like response.

What are the concerns with use of AI for payroll management?

Development and use of AI systems raises fears about robots taking over and displacing humans, increasing the wealth gap between the rich and poor, and furthering discriminatory practices. More narrowly for payroll, concerns include:

- **Outcome bias** in which a decision is based on the results of previous events without regard to how the past events developed. For example, if historical data includes prejudicial and discriminatory practices, current AI systems could carry that information forward creating biased results. The ability to audit the results internally and by government regulators is imperative for beneficial use of AI.

- **Lack of transparency** that can occur in two ways: (1) payroll and employer misperceptions and misunderstandings about how AI works and (2) low levels of understanding by AI developers about their own systems and unwillingness to share information, such as sharing AI algorithms and the data used to create the algorithms. Called the “transparency paradox,” high levels of transparency can help mitigate issues of fairness, discrimination, and trust; yet the more information that is revealed, the greater the ability of hackers to gain access and interfere.
- **Inaccurate results** by AI, meaning the system provided the wrong answer, omitted information by mistake, or made up completely fake people, events, and articles. AI can mix truth with fiction if not designed correctly. The media is full of stories about the wrong person arrested because an AI system misidentified them. In payroll, AI could potentially misidentify an employee or fail to apply law changes to certain employees. Confirming the results of AI algorithms can correct these potential problems.
- **Unauthorized and unknowing release of personally identifiable information**, which can happen if internal problem-solving draws data from different employer systems including payroll and human resource databases. Payroll data may be shared with third parties and AI could pull the wrong information or deliver it to the wrong party. These are not new problems for payroll operations but should be considered when AI systems are used.
- **Interference with operations**, which can occur when cybercriminals attack an employer’s AI systems or use AI to disrupt an employer’s systems with demands for money. These situations are difficult to resolve because of misuse of advanced technology and finding the groups of individuals located globally committing the fraud.
- **Job loss** that can happen if AI is used to perform tasks that employees historically performed. However, AI in payroll management is not intended to displace human intelligence. Instead, AI can be a tool to assist payroll professionals to perform transactional tasks more efficiently allowing the performance of strategic tasks. Payroll professionals able to adapt to new technology are more likely to succeed.

How is or could AI impact payroll management?

In recent government relations action, PAYO provided information on some of the AI applications that may or could be used in payroll processes, including:

- 1. Automated notification processes.** Changes in employer procedures, like human resources information systems or time and attendance processes, can leverage AI technology to reduce the time and cost of payroll processes. For example, AI could create a communication flow between human resource and payroll departments with the result of reduced errors in onboarding and correctly identifying employees. When a human resource professional enters a newly hired employee's information into a computerized system, AI can notify the necessary stakeholders, update the data in the payroll management system, and then validate the change flow through to all the necessary employer applications. In the event of a process failure or data error, AI can send a notification to all stakeholders. The system can anticipate when changes should occur and communicate completion or send a notice if additional steps are needed.

- 2. Proper calculations.** Wages are determined through calculating an employee's hours worked, regular rate of pay, and overtime hours (e.g., in the United States, usually more than 40 hours in a workweek), and then deducting taxes, healthcare insurance, retirement plan contributions, child support, and any other withholding. AI can adapt to new data entries based on changes to an employee's situation or to new laws and regulations. This can prevent errors when the entered data pushes through to all applicable employer systems.

For example, if an employee receives a promotion and hourly wages are increased, this data can be entered into the employee's profile in the human resource system and then flow through to the payroll system. AI can recalculate the employee's pay, employment taxes, and other deductions. If government entities change the calculating methodology for taxes or pay, requirements for legal minimum pay rates, or other changes, an AI system could be used to identify the required changes to the system, impacted employees, and correctly calculate employees' pay and other withholding, such as creditor garnishments, child support, voluntary deductions, and pre- and post-employment taxes.

- 3. Validation testing.** Data validation is a crucial step in AI system development and use. A review of the quality of data should occur before the data is used to develop models and resolve problems. In payroll, validation testing is used to ensure accuracy of data before scheduling and paying employees. With a library of process rules and exceptions, AI can efficiently and quickly perform payroll validation testing to meet customer and business needs, including ensuring that changes are correctly incorporated.

- 4. Real-time reconciliation and error notification.** AI could be used to analyze the payroll database and perform real-time reconciliations. Currently, many payroll professionals use Microsoft Excel spreadsheets to reconcile payroll records. The user maintains the formulas, but this process is subject to a high percentage of errors and omissions. Payroll systems, in which users enter customized income, allowance, and deduction configurations, have an even higher percentage of errors. When AI is used to validate the configuration ahead of processing payroll, the percentage of errors can be reduced, especially if the data used to train the AI system has been reviewed for accuracy.
- 5. Authorized access.** By using AI in the background to analyze patterns, transactions, and historical data in payroll, employers can identify suspicious behavior or unauthorized access, helping to prevent payroll fraud and enhance data security.
- 6. Analytic reporting.** As more government bodies demand reporting through automated processes, AI can be a useful tool. Based on the user's criteria, a trained AI system will know what data employers must report to government bodies and can automatically perform the process. For example, a well-designed AI system can determine the pay equality data that employers must report. This can make reporting less time consuming and help target government and community resources to help citizens and residents.
- 7. Updating tax withholding formulas.** Federal, state, and local taxation agencies can collaborate with employers and payroll software developers to utilize application program interfaces for a faster response time to update withholding procedures. Today, withholding processes have a high overhead cost due to numerous manual steps. These manual steps can result in input errors. Using AI to accept government formulas by placing them directly into the system's code is valuable, especially when incorporating end-to-end testing to assure the accuracy of data.
- 8. Reduction in operational costs.** Using AI for employee self-service and year-end payroll processing are just two areas where employers have already seen meaningful results. AI allows for an employee self-service portal to automate reminders for updating information, such as entering hours worked and name and address changes. These systems can require employees and managers to check a confirmation box that their information is correct. This empowers employees and managers to take responsibility for keeping their data accurate.

For example, if an employee enters a request to add a spouse or dependents to the employee's pre-tax healthcare insurance benefits, the AI system can ask if the employee needs to review tax withholding based on the increase in insurance. Employers can also incorporate "what-if" algorithms for employees who want to see the impact of a change to their benefits or taxes before they make decisions. In addition, AI can assist in communicating pay statement availability to employees in a timely fashion in line with regulatory requirements about transparency while keeping data and privacy protections intact.

- 9. Maintaining payroll professional careers.** Improving the performance of self-service components increases the level of customer service without adding additional overhead to the human resources and payroll teams. Payroll professionals are instrumental in creating a knowledge base containing a set of rules or facts about payroll. An inference engine uses these rules to reason and draw conclusions related to user questions or specific problems employees encounter. This does not mean that employers will no longer require payroll professionals, only that payroll job tasks will change in the direction of data analytics, resulting in more strategic day to day payroll operations.

What should payroll professionals ask about AI use?

Payroll professionals are not always aware of AI in management systems because terms and tasks are often described as automated or electronic and not AI. Payroll management software is developed by outside companies and managed internally without payroll professional users knowing whether AI was used to create the software or if software functions use AI. Payroll and related time-management systems with AI may be used by payroll service providers without awareness by internal employer payroll management. In addition, high-level employer managers may collect and analyze data using AI without payroll departments knowing who is accessing the data and why.

While AI offers practical benefits to the payroll industry to increase efficiencies, payroll professionals and other stakeholders still maintain a fiduciary responsibility to safeguard employee data and exercise integrity in business operations. The functionality and efficacy of AI is based on human programming that can be susceptible to bias. Therefore, involving employees in the AI selection and implementation process, potentially with consent, can reduce employer liability. Government bodies are less likely to accept disclosures and disclaimers on AI use in employer manuals, policies, and other materials, as sufficient for purposes of consent.

Compliance with payroll-related laws and regulations, such as preventing unauthorized use of employees' personally identifiable information, dictates that payroll managers ask questions about the management systems used internally, by outsourced payroll service providers, and other vendors. These questions are not about the proprietary information of software developers or service providers nor about unwelcome communication with information technology departments or other employer managers.

Instead, payroll professionals should ask:

1. What payroll tasks are performed by AI, for example, data validation, to prevent fraud, or perform repetitive tasks (e.g., robotic process automation, bots, and software applications that are programmed to do certain tasks)?
2. What AI systems are available to payroll, such that payroll can adjust its budget and staffing to value-added activities?
3. Is the employer or service provider using biometrics in payroll management, for example, in time-keeping systems, to authenticate users of payroll management systems, access mobile phones, or for earned wage access benefits?
4. Who should and should not have access to payroll data, and who, in fact, has access?
5. How is payroll data transmitted and how will the data be used?
6. What laws and regulations impact AI in payroll management, such as data privacy, civil rights, and use restrictions?

What recent government action impacts AI?

The following information offers readers an understanding of government action but is not intended to provide a current listing of specific laws on AI for purposes of compliance.

Government action on AI ranges from internal government use of AI to encouraging innovation and preventing discrimination and misuse. These laws and proposed laws do not necessarily have direct impact on payroll processes. There have been five bill types:

1. Algorithmic discrimination prevention,
2. Automated employment decision-making,

3. Consumer bill of rights initiatives,
4. Working group bills, and
5. Other AI measures.

U.S. CONGRESS

Task Force on AI. On February 20, 2024, U.S. Congress Speaker Mike Johnson and Democratic Leader Hakeem Jeffries announced the establishment of a bipartisan Task Force on AI to explore how Congress could ensure “America continues to lead the world in AI innovation while considering guardrails that may be appropriate to safeguard the nation against current and emerging threats.”⁸

Working Group on AI. On January 11, 2024, the House Committee on Financial Services announced the formation of a bipartisan Working Group on AI to “explore how AI is impacting the financial services and housing industries.”⁹

2023 Proposed Legislation. In 2023, the U.S. Congress held multiple hearings on AI and potential economic impacts. About twenty bills were introduced focused on preventing discrimination, promoting transparency, and reporting requirements. For purposes of understanding government concerns, examples include:

- S. 3478, Eliminating Bias in Algorithmic Systems Act of 2023—introduced December 12, 2023, by Sen. Edward Markey (D. Mass.), this bill requires agencies that use, fund, or oversee algorithms to establish offices of civil rights and issue reports on potential harms.
- H.R. 6466, AI Labeling Act of 2023—introduced November 21, 2023, by Rep. Thomas Kean (R. N.J.), this bill requires disclosures for AI-generated content.
- S. 3312, AI Research, Innovation, and Accountability Act of 2023—introduced November 15, 2023, by Sen. John Thune (R. S.D.), this bill provides a framework for AI accountability, innovation, and security, and requires the National Institutes of Science and Technology (NIST) to create standards for authenticating online content.
- S. 3205, Federal AI Risk Management Act of 2023—introduced on November 2, 2023, by Sen. Jerry Moran (R. Kan.), this bill requires federal agencies to use the AI Risk Management Framework developed by NIST.

- H.R. 5808, Preventing Deep Fake Scams Act—introduced on September 28, 2023, by Rep. Brittany Pettersen (D. Colo.), this bill establishes a task force on AI in the financial services sector to report to Congress on AI issues.
- S. 2892, Algorithmic Accountability Act of 2023—introduced on September 21, 2023, by Sen. Ron Wyden (D. Ore.), this bill requires certain businesses (healthcare, housing, and education) that use automated systems to make critical decisions to report on consumer impacts.
- H.R. 5586, DEEPFAKES Accountability Act—introduced on September 20, 2023, by Rep. Yvette Clarke (D. N.Y.), this bill requires disclosures for developing an advanced technological false personation record (deepfake) with penalties and a private right of action.

BIDEN ADMINISTRATION AND FEDERAL AGENCIES

Government-Wide AI Policy. On March 28, 2024, Vice President Kamala Harris announced that the “White House Office of Management and Budget (OMB) is issuing OMB’s first government-wide policy to mitigate risks of artificial intelligence (AI) and harness its benefits....”¹⁰

Executive Order on AI. On October 30, 2023, the Biden Administration issued an Executive Order on the Safe, Secure, and Trustworthy Development and Use of AI to “establish new standards for AI safety and security, protect Americans’ privacy, advance equity and civil rights, stand up for consumers and employees, promote innovation and competition, and advance American leadership around the world.”¹¹ This was followed by federal government agencies beginning the process to explore AI uses and impacts, including the U.S. Department of Labor that began holding listening sessions in December 2023.

Federal Government AI Website. On May 5, 2021, the White House Office of Science and Technology Policy (OSTP) released AI.gov, a website dedicated to connecting people with “information on federal government activities advancing the design, development, and responsible use of trustworthy... AI.”¹²

National AI Research Resource Task Force. In a June 10, 2021, announcement, the OSTP and the National Science Foundation formed the National AI Research Resource Task Force to create a guide on “expanding access to critical resources and educational tools that will spur AI innovation and economic prosperity nationwide.”¹³

EEOC Initiative on AI and Law Violations. On October 28, 2021, the U.S. Equal Employment Opportunity Commission (EEOC) launched an agency-wide initiative to identify potential violations of federal civil rights laws in hiring and other employment decisions.¹⁴

U.S. SUPREME COURT

U.S. Supreme Court Chief Justice John Roberts stated that AI will be one of the biggest issues facing the court and legal systems in the future. In his 2023 year-end report, Roberts said, “AI obviously has great potential to dramatically increase access to key information for lawyers and non-lawyers alike. But just as obviously, it risks invading privacy interests and dehumanizing the law.”¹⁵

STATE AND LOCAL GOVERNMENTS

Twenty-five states, Puerto Rico, and the District of Columbia introduced legislation to address a perceived and looming AI crisis over the past few years. Of concern is that AI systems are dependent on data input that could be biased and the use of AI to falsely obtain individuals’ personal data. State legislators are also concerned about AI-generated “deepfakes,” which are videos of a person in which their face or body has been digitally altered so that they appear as someone else. Usually, deepfakes are used maliciously or to spread false information.

Consumer privacy laws that include provisions to provide consumers with greater control over their personally identifiable information, limit profiling, and address misuse of automated decision-making have passed in:

- Delaware (H.B. 154, effective Jan. 1, 2025);
- Maryland (H.B. 1402, effective Oct. 1, 2020);
- Montana (S.B. 384, effective Oct. 1, 2024);
- New Hampshire (S.B. 255, effective Jan. 1, 2025);
- Oregon (S.B. 619, effective July 1, 2024);
- Tennessee (H.B. 181, effective July 1, 2024); and
- Virginia (H.B. 747, effective July 1, 2026).

UNITED NATIONS

At the United Nations, 193 nations agreed to an AI ethical framework in November 2021.¹⁶ In 2023, the UN Secretary-General convened a multi-stakeholder High-Level Advisory Body

on AI to analyze and advance recommendations for the international governance of AI.¹⁷ When forming the group, UN Secretary General raised critical concerns. These include the release of powerful AI models with little consideration for the safety and security of users and potential disruption to job markets and economies due to a loss of cultural diversity that could result from algorithms that perpetuate biases and stereotypes.¹⁸ In December 2023, the advisory body published an interim report on managing AI offering preliminary recommendations about opportunities and challenges.¹⁹

EUROPEAN UNION

The European Union (EU) approved the final draft of its regulations on AI, European Artificial Intelligence Act, on March 13, 2024.²⁰ The 27-nation EU unanimously accepted a path of controls based on the level of risk. While most AI systems are considered low risk, development and use of AI for medical devices and critical infrastructure (water and electrical networks) are high risk. Some types of AI were prohibited in the act, including predictive policing, emotion recognition systems in schools and workplaces, and police scanning of public faces.

How is PAYO positioned to respond to proposed AI action?

The PAYO's Government Relations Task Force is positioned to educate government and community leaders about how AI is and could be used in payroll processes. Of importance to payroll professionals is to ensure that regulatory requirements intended to prevent bias, predatory practices, and fraud, do not infringe on the development and use of AI to create payroll efficiencies.

The GRTF provided the United Nations with information on AI in the payroll space on December 18, 2023. PayrollOrg encouraged the High-Level Advisory Body on AI to develop guidelines to help payroll management software developers and users identify biases, especially for hidden disparities. The list of AI uses found in this report was provided to participants of the AI advisory body.²¹

The GRTF also commented on proposed legislation before the Council of the District of Columbia on December 18, 2023. PAYO supported Council Bill 25-0114, Stop Discrimination by Algorithms Act of 2023, designed to prevent discrimination in AI systems and recommended that the Council allow the use of AI for payroll management, including onboarding new hires, time and attendance, and to calculate wages, taxes, and other legal withholding.²²

D.C. Mayor Muriel Bowser signed an order outlining actions that government is taking to “harness the power of AI” in government services and how government and the community can benefit from AI technology.²³ PAYO sent a letter to Mayor Bowser and Interim Chief Technology Officer Steven Miller about implementation of the D.C. AI chatbot to raise questions about data accuracy. In March 2024, PAYO tested the pilot with simple questions such as “what is today’s date?” and “who are the members of the D.C. Council?” and received incorrect answers. The AI chatbot landing page provided no indication that the system was being tested. PAYO asked the mayor’s office to add a disclaimer to the landing site to prevent users from relying on the information, which the city did.



Endnotes

¹ Edelman, David and Sharma, Vivek; “6 Ways AI Could Disrupt Your Business,” Harvard Business Review; Jan. 25, 2024: <https://hbr.org/2024/01/6-ways-ai-could-disrupt-your-business>.

² “2024 Global Study: Closing the AI Trust Gap,” Workday, Inc., Jan. 10, 2024: <https://investor.workday.com/2024-01-10-Workday-Global-Survey-Reveals-AI-Trust-Gap-in-the-Workplace>

³ “What Is Artificial Intelligence? Definition, Uses, and Types,” Coursera; Nov. 29, 2023: <https://www.coursera.org/articles/what-is-artificial-intelligence>.

⁴ See more information on Google DeepMind at <https://deepmind.google/technologies/alphago/>.

⁵ See more information on IBM’s AI program at <https://research.ibm.com/artificial-intelligence>.

⁶ *Star Wars* is copyrighted by Lucasfilm Ltd., a part of The Walt Disney Company.

⁷ *2001: a Space Odyssey* is based on a book by author Arthur C. Clarke and filmed by Stanley Kubrick Productions.

⁸ “House Launches Bipartisan Task Force on Artificial Intelligence,” Press Release, Feb. 20, 2024: <https://lieu.house.gov/media-center/press-releases/house-launches-bipartisan-task-force-artificial-intelligence>.

⁹ “Waters, McHenry Announce Creation of Bipartisan Working Group on Artificial Intelligence,” Jan. 11, 2024: <https://democrats-financialservices.house.gov/news/email/show.aspx?ID=37BBRZCMTE43RRNCGL5YRKVFVA>.

¹⁰ “Fact Sheet: Vice President Harris Announces OMB Policy to Advance Governance, Innovation, and Risk Management in Federal Agencies’ Use of Artificial Intelligence,” White House Briefing Room, Mar. 28, 2024: <https://www.whitehouse.gov/briefing-room/statements-releases/2024/03/28/fact-sheet-vice-president-harris-announces-omb-policy-to-advance-governance-innovation-and-risk-management-in-federal-agencies-use-of-artificial-intelligence/>. The official statement can be found in: <https://www.whitehouse.gov/wp-content/uploads/2024/03/M-24-10-Advancing-Governance-Innovation-and-Risk-Management-for-Agency-Use-of-Artificial-Intelligence.pdf>.

¹¹ Executive Order 14110, Safe, Secure, and Trustworthy Artificial Intelligence: <https://www.whitehouse.gov/briefing-room/presidential-actions/2023/10/30/executive-order-on-the-safe-secure-and-trustworthy-development-and-use-of-artificial-intelligence/>. A fact sheet was issued by the White House in January 2024 describing in details the actions under the executive order:

<https://www.whitehouse.gov/briefing-room/statements-releases/2024/01/29/fact-sheet-biden-harris-administration-announces-key-ai-actions-following-president-bidens-landmark-executive-order/>.

¹² “The Biden Administration Launches AI.gov Aimed at Broadening Access to Federal Artificial Intelligence Innovation Efforts, Encouraging Innovators of Tomorrow,” May 5, 2021; White House press release: <https://www.whitehouse.gov/ostp/news-updates/2021/05/05/the-biden-administration-launches-ai-gov-aimed-at-broadening-access-to-federal-artificial-intelligence-innovation-efforts-encouraging-innovators-of-tomorrow/>.

¹³ “The Biden Administration Launches the National Artificial Intelligence Research Resource Task Force,” June 10, 2021; White House press release: <https://www.whitehouse.gov/ostp/news-updates/2021/06/10/the-biden-administration-launches-the-national-artificial-intelligence-research-resource-task-force/>.

¹⁴ Further information and resources are available on the EEOC’s website at <https://www.eeoc.gov/ai>.

¹⁵ Roberts, John; 2023 Year-End Report on the Federal Judiciary, Dec. 31, 2023: <https://www.supremecourt.gov/publicinfo/year-end/2023year-endreport.pdf>.

¹⁶ “193 countries adopt first-ever global agreement on the Ethics of Artificial Intelligence,” UN News; Nov. 25, 2021: <https://news.un.org/en/story/2021/11/1106612>.

¹⁷ “High-Level Advisory Body on AI,” United Nations Office of the Secretary-General’s Envoy on Technology: <https://www.un.org/techenvoy/ai-advisory-body>.

¹⁸ “UN AI Advisory Body calls for grounding artificial intelligence in universal principles, suggests tasks for a potential institution on AI governance,” United Nations Press Release; Dec. 21, 2023: https://www.un.org/sites/un2.un.org/files/un_ai_advisory_body_interim_report_press_release.pdf

¹⁹ “Interim Report on Governing AI for Humanity,” United Nations Advisory Body; December 2023: https://www.un.org/sites/un2.un.org/files/ai_advisory_body_interim_report.pdf.

²⁰ European Artificial Intelligence Act, Mar. 13, 2024, “The Acts Text:” <https://artificialintelligenceact.eu/the-act/>. The act can be found at <https://data.consilium.europa.eu/doc/document/ST-5662-2024-INIT/en/pdf>.

²¹ PAYO’s letter to the United Nations on AI can be found online at https://www.payroll.org/docs/default-source/2023-government-relations/23n19-un-payo-letter-ai.pdf?sfvrsn=df7dc7d8_4.

²² PAYO’s letter to the Council of the District of Columbia on AI can be found online at <https://payroll.org/docs/default-source/2023-government-relations/23n18-PAYO-DC-ai-B250114.pdf>.

²³ “Mayor Bowser Signs Order Defining DC’s AI Values and AI Strategic Plan,” Announcement from the D.C. Mayor’s Office, Feb. 28, 2024: <https://mayor.dc.gov/release/mayor-bowser-signs-order-defining-dc%E2%80%99s-ai-values-and-ai-strategic-plan>. The announcement references the plan, Mayor's Order 2024-028:

https://mayor.dc.gov/sites/default/files/dc/sites/mayoromb/release_content/attachments/Mayor%27sOrder2024-028ArticulatingDCsArtificialIntelligenceValues.pdf.

