CALL FOR CONTRIBUTIONS

Fiscal Policy in the Age of Artificial Intelligence (AI)

We are pleased to announce a call for contributions to an upcoming academic edited volume, to be published by Routledge, on Fiscal Policy in the Age of Artificial Intelligence (AI). This volume is among the first to bring together in a single coherent treatment how the rise of Artificial Intelligence is reshaping the way states raise revenue, allocate public spending, and administer their fiscal systems, across advanced, emerging, and developing economies alike.

Artificial Intelligence has the potential to unsettle the foundations on which modern states finance themselves. As AI diffuses through the economy, the labour-income and payroll bases that fund public budgets may come under growing strain, income is likely to shift from labour toward mobile capital and intangible assets, and the demands on public spending, from social protection and reskilling to support for displaced workers, are set to rise. A serious literature on this challenge is now forming at the research frontier, yet it remains fragmented across disciplines. This book aims to bring those strands together and extend them across advanced, emerging, and developing economies.

Thematic Scope

This Routledge volume brings together economists, tax scholars, and public-policy researchers from every region to investigate three interlocking questions:

- **How AI reshapes the revenue side:** the erosion and redesign of tax bases as value migrates from human labour to automated capital, and the international-tax challenges of taxing AI rents.
- **How AI reshapes the spending side:** the fiscal cost of adjustment, from social protection and active labour-market policy to reskilling and the debate over guaranteed income.
- **How AI reshapes fiscal governance:** the use of AI within tax administrations and ministries of finance to improve compliance, forecasting, and public-financial management.

Topics of Interest Include (but are not limited to)

- Automation, labour-share decline, and the erosion of income and payroll tax bases.
- Rebalancing the tax mix: capital, wealth, corporate, data, and consumption taxation in an automated economy.
- Proposals to tax automation directly: “robot taxes,” digital services taxes, and their incidence and feasibility.
- International taxation of AI rents: profit shifting, the OECD/G20 two-pillar framework, and the future of the global minimum tax amid its recent fracturing.

- Fiscal implications of AI-driven productivity growth and its distribution across factors and regions.
- Public spending pressures: social protection, unemployment insurance, active labour-market and reskilling policy.
- Universal basic income, negative income taxes, and alternative transfer designs in the face of automation.
- AI within tax administration: compliance, audit selection, fraud detection, and revenue forecasting.
- AI for public financial management, budgeting, and macro-fiscal modelling in ministries of finance.
- Fiscal space, informality, and revenue mobilization in emerging and developing economies.
- Political economy, governance, and distributional consequences of AI-era fiscal reform.
- Comparative and country-level case studies across advanced, emerging, and developing economies.

Submission Guidelines

Prospective contributors are invited to submit extended abstracts (500–800 words) outlining their proposed chapter's aims, methodology, theoretical framing, and relevance to the volume's theme. Abstract submissions should be sent to **karim.iddouch@uic.ac.ma** and **acicchiello@iae.edu.ar** by 31 October 2026. Authors of accepted proposals will be notified by email and invited to submit full chapters for peer review.

All chapters will undergo a double-blind peer review process. Contributions should be original, unpublished, and adhere to Routledge's academic publishing standards.

We believe this volume represents a valuable opportunity for collaboration and a timely contribution to one of the defining fiscal questions of our era, with relevant implications for policymakers, academics, and practitioners. We look forward to receiving your contributions and are glad to answer any questions or provide further information.

Sincerely,

Karim Iddouch
International University of Casablanca, Morocco
karim.iddouch@uic.ac.ma

Antonella Francesca Cicchiello
IAE Business School, Buenos Aires, Argentina
acicchiello@iae.edu.ar