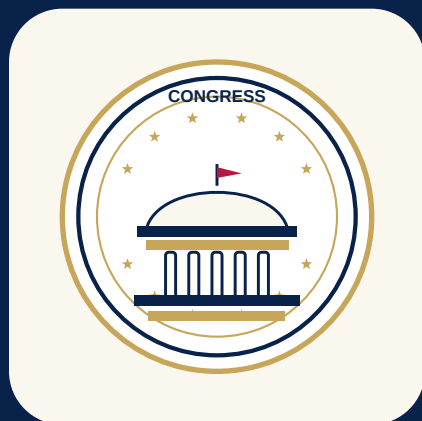




THE AI ECONOMY ACT

Preserving the American Workforce, Tax Base, and Free-Market Economy in
the Age of Artificial Intelligence

CONGRESSIONAL LEAVE-BEHIND AND POLICY WHITE PAPER

Proposed and authored by RJ Garbowicz
CEO, Cyber | Technology Executive | Constituent

A pro-America AI strategy to win the AI race while preserving human
employment, consumer demand, national competitiveness, and the
American middle class.

Custom patriotic design. Not an official Congress, House, Senate, White House, Freedom 250, or America250 document.

REQUEST FOR CONGRESSIONAL SPONSORSHIP

Dear Member of Congress,

I am writing to ask for your sponsorship and support of a new legislative proposal: **The AI Economy Act**. I am RJ Garbowicz, CEO of Cyber, a constituent, and a technology executive who has spent two decades working in artificial intelligence and building successful technology companies.

The first wave of AI-driven layoffs is not the crisis. It is the warning shot. U.S. employers are already citing AI in workforce reductions across multiple sectors, before artificial general intelligence, before full enterprise adoption of autonomous AI agents, and before humanoid robotics reaches scale.

Without a policy framework that preserves human participation in the economy, displacement could move from thousands to millions, and eventually tens of millions. Once AGI is paired with humanoid robots that can move and operate at human-or-better levels, a non-human workforce could perform much of the work that sustains wages, tax revenue, home ownership, consumer demand, and the American middle class.

If businesses can generate massive revenue without human workers, the economic burden of displaced citizens will shift to government. Congress may then face overwhelming pressure for permanent income support, Universal Basic Income, or socialized economic structures.

The AI Economy Act is a pro-capitalist alternative: **restore the labor share that built the American middle class - adjusted per industry, enforced through the tax code, not Washington telling businesses how to run their operations**. Every industry has a 75-year track record of how much of its value-added went to the humans who made it possible. AI should not be allowed to quietly erase that.

This proposal does not seek to stop AI. America must win the global AI race. The goal is to ensure that winning the race does not hollow out the workforce, destroy the tax base, collapse consumer demand, or force the United States into permanent government dependency programs.

I respectfully request your sponsorship, feedback, and assistance in moving the AI Economy Act into formal legislative counsel review, committee discussion, and bipartisan consideration.

Respectfully submitted,

RJ Garbowicz

CEO, Cyber

Constituent and Technology Executive

The AI Economy Act restores the post-war social contract by comparing each industry to its own historical labor-share baseline and using tax incentives - not operating mandates - to protect work.

ONE-PAGE SUMMARY

The AI Economy Act

A congressional discussion draft to preserve the American workforce while allowing AI innovation to continue.

170.1M

CIVILIAN LABOR FORCE
BLS/FRED, May 2026 [1]

135.6M

PRIVATE-SECTOR PAYROLL JOBS
BLS/FRED, May 2026 [2]

68.1%

PCE SHARE OF GDP
BEA/FRED, Q1 2026 [3]

The problem

- AI is automating cognitive labor across customer service, software, recruiting, accounting, marketing, legal support, analysis, and administration.
- Current systems are already producing business restructurings before AGI or scaled humanoid robotics arrives.
- If large companies can grow output without human labor, the wage base, tax base, and consumer base all weaken.
- The likely political response to mass displacement would be permanent government income support rather than productive employment.

The legislative solution

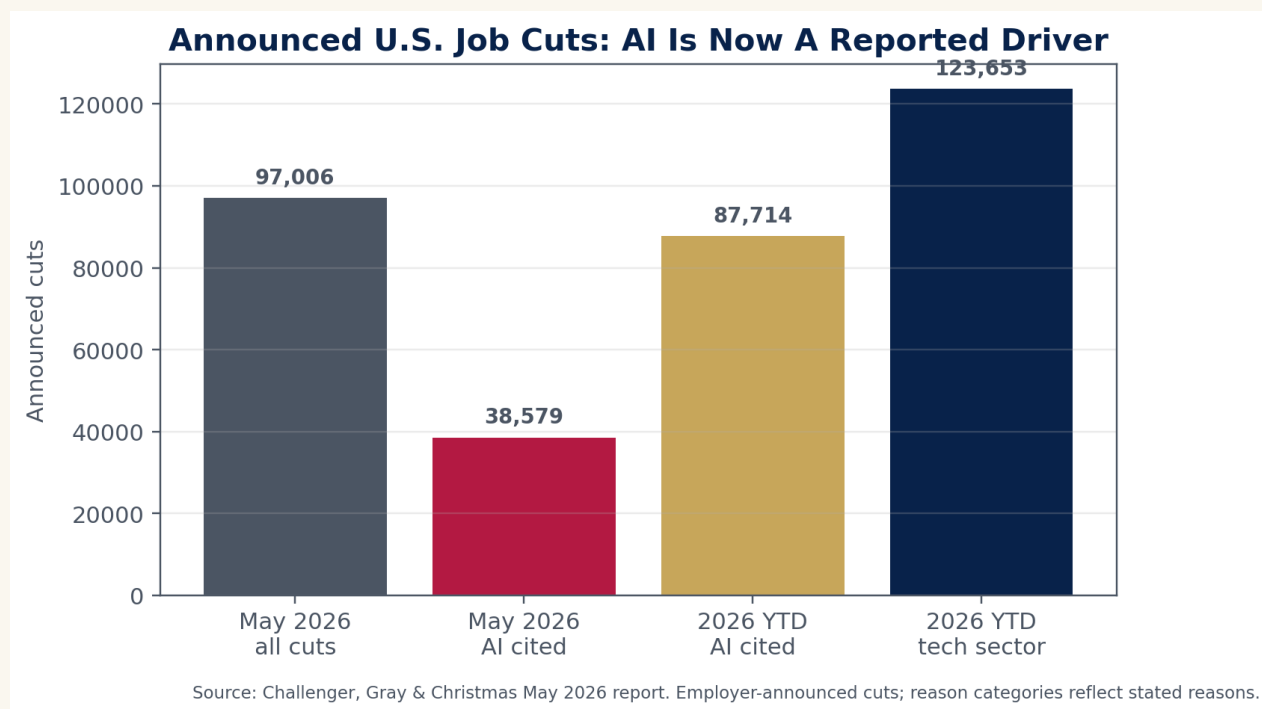
- **Restore the labor share that built the American middle class - adjusted per industry, enforced through the tax code, not Washington telling you how to run your business.**
- Measure each covered employer against its NAICS-4 industry historical Labor Share of Value-Added: payroll divided by revenue minus intermediate inputs.
- Use the most recent 75 years of BLS and BEA data. Young industries use their full history; net-new industries use the three closest analog sectors for 10 years.
- Employers below baseline pay a Labor Share Restoration Surcharge. Employers at or above baseline receive a Human Employment Credit similar to the R&D credit.

Core message for Congress: The AI Economy Act is not anti-innovation. It is a per-industry, historically grounded tax framework to ensure AI-driven productivity strengthens the middle class instead of replacing it.

THE URGENT CASE

The layoffs happening now are only the beginning

AI displacement is beginning before the full technology stack arrives: autonomous agents, AGI, robotics, and embodied labor.



In May 2026, Challenger, Gray & Christmas reported 97,006 U.S. employer-announced job cuts. It reported that AI was cited in 38,579 of those cuts, representing 40% of all announced cuts for the month, and 87,714 cuts year-to-date. Technology alone announced 38,242 cuts in May and 123,653 year-to-date. [12]

Important credibility note: employer-announced reasons are not the same as adjudicated causation. But they are a signal that corporate executives are already repositioning for an AI-driven economy.

This proposal treats current layoffs as a leading indicator, not as the final crisis. The public policy risk is the scaling curve.

WHY ARTIFICIAL INTELLIGENCE IS DIFFERENT

The Industrial Revolution automated muscle. AI is automating judgment.

Previous technology waves

- Steam and electricity transformed physical production.
- Automobiles changed transportation and logistics.
- Computers accelerated office work but still required human operators and decision-makers.
- The internet created new categories of human employment and commerce.

AI plus robotics

- AI systems perform language, coding, analysis, writing, design, search, synthesis, and planning.
- Autonomous agents can execute multi-step workflows across software systems.
- AGI would generalize capability across most knowledge work.
- Humanoid robotics could move that intelligence into factories, warehouses, hospitals, stores, farms, homes, and job sites.

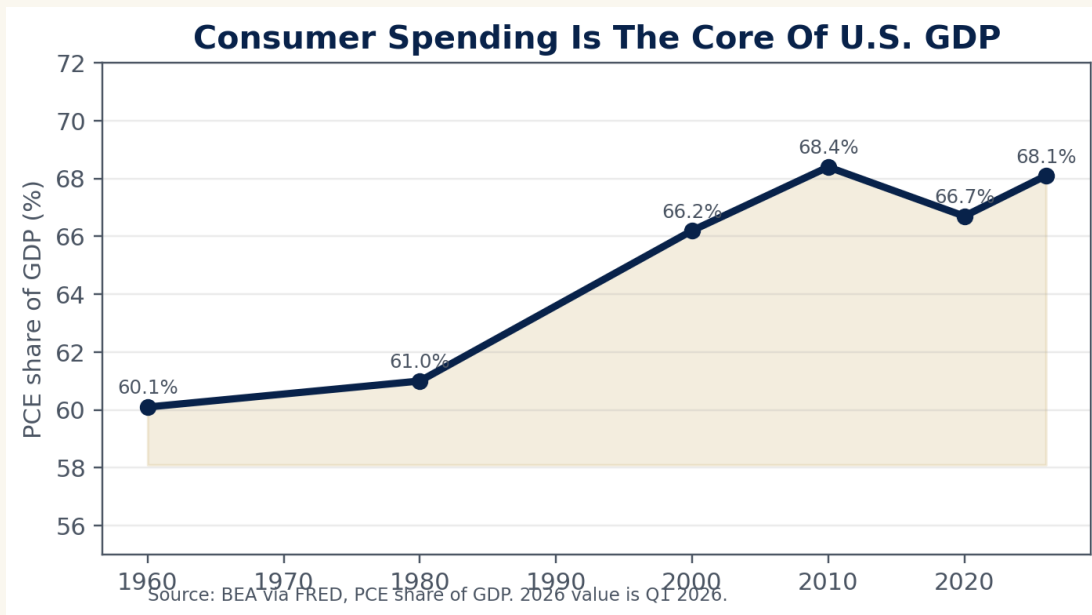
The policy mistake would be assuming the future will resemble the past. Past automation generally displaced specific task categories while creating new human jobs elsewhere. AI may eventually reduce the total demand for human labor across both cognitive and physical domains at the same time.

Congress does not need to predict the exact date of AGI to act. Congress only needs to recognize that the downside risk is large enough to justify a proactive economic-stability framework.

Policy principle: Win the AI race, but do not sacrifice the wage-earning foundation of the American economy to do it.

THE ECONOMIC FOUNDATION AT RISK

America is built on a wage-to-spending-to-tax cycle

**Workers**

earn wages

Households

spend income

Businesses

earn revenue

Government

collects taxes

Nation

funds security

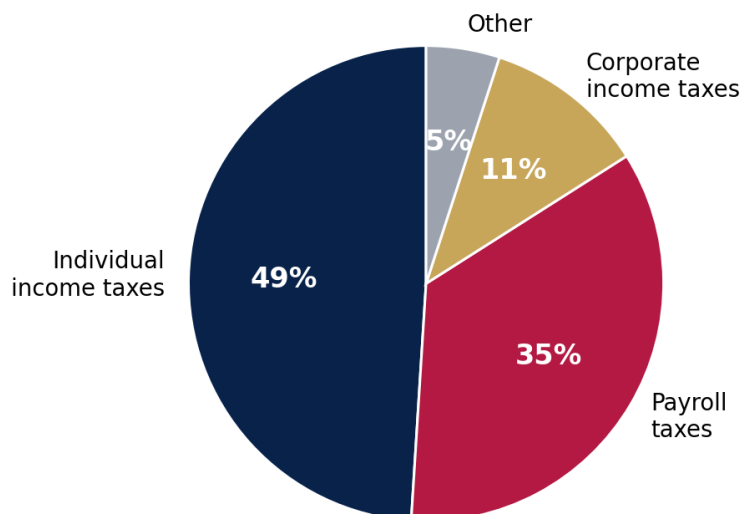
In Q1 2026, personal consumption expenditures were 68.1% of GDP. That means the ability of households to earn and spend income is not a side issue; it is the central demand engine of the economy. [3]

If AI and robotics reduce wage income faster than new forms of employment emerge, the damage will not be limited to displaced workers. Lower wage income can reduce consumer demand, weaken small businesses, reduce tax receipts, stress housing and credit markets, and increase government support obligations.

PROTECTING THE FEDERAL TAX BASE

Employment is fiscal infrastructure

FY2024 Federal Revenue Sources



Income and payroll taxes together account for roughly 84% of federal revenue.

The federal government received \$4.9 trillion in revenue in fiscal year 2024, and CBO reported that almost half came from individual income taxes. A Bipartisan Policy Center breakdown shows 49% from individual income taxes and 35% from payroll taxes, with corporate income taxes at 11% and other sources at 5%. [4] [5]

The AI Economy Act treats payroll as a national economic asset. A strong human workforce helps fund Social Security, Medicare, defense, infrastructure, education, public safety, and research. Large-scale labor displacement would therefore create a two-sided fiscal squeeze: lower employment-related revenue and higher support obligations.

Core fiscal argument: Preserving payroll is cheaper than replacing payroll with permanent government transfer programs after the wage base has collapsed.

PRODUCTIVITY AND LABOR SHARE

Restore the labor share that built the American middle class

The correct benchmark is not payroll as a share of revenue. A revenue-based rule can distort low-margin industries that buy large quantities of materials, energy, software, transportation, or other intermediate inputs. Economists measure labor share against **value-added** - the value an industry creates after intermediate inputs are removed.

For purposes of the AI Economy Act, **Labor Share of Value-Added** means human payroll divided by value-added, where value-added is calculated as revenue minus the cost of intermediate inputs. BEA defines value added as gross output less intermediate inputs, representing the value of labor and capital used in production. BLS labor-share measures likewise compare compensation to output. [16] [17]

The policy objective is to restore the post-war social contract. Every industry has a historical record showing how much of its value-added went to the humans who made it possible. Since about 1970, broad measures of labor compensation and productivity have diverged, and EPI reports that from 1979Q4 to 2025Q4 productivity rose 92.4% while typical worker compensation rose 33.6%. [6]

AI could intensify this structural problem. If one worker supported by AI can do the work of ten, output may increase while the labor share declines. The AI Economy Act responds by comparing each employer to its own industry history, rather than imposing a single national revenue mandate.

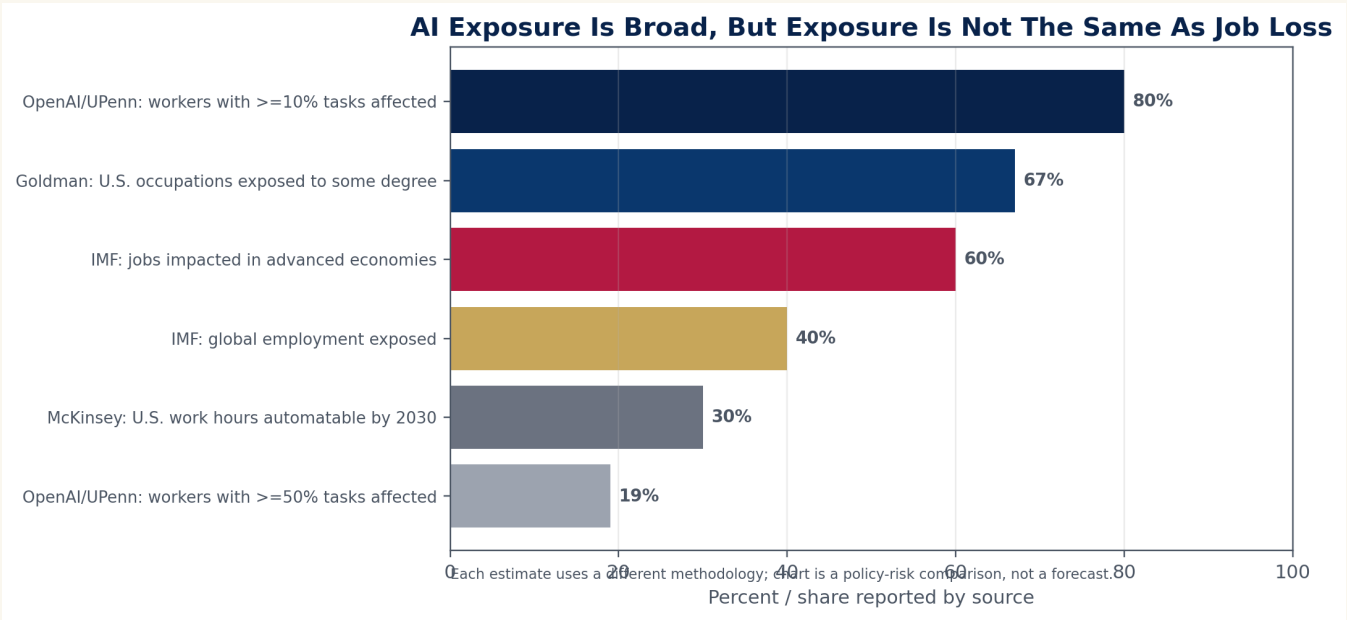
Every industry has a 75-year track record of how much of its value-added went to the humans who made it possible. AI should not be allowed to quietly erase that.

**Labor Share of Value-Added =
Human Payroll / (Revenue - Intermediate Inputs)**

A per-industry economic benchmark, not a one-size-fits-all revenue mandate.

THE SCALE OF POTENTIAL LABOR EXPOSURE

Different studies use different methods, but all point to broad exposure



The IMF estimates that almost 40% of global employment is exposed to AI and about 60% of jobs in advanced economies may be impacted. OpenAI and University of Pennsylvania researchers estimated that approximately 80% of the U.S. workforce could have at least 10% of tasks affected by GPTs, while 19% could have at least 50% of tasks affected. Goldman Sachs estimated that roughly two-thirds of U.S. occupations are exposed to some degree of automation by AI. McKinsey estimated that activities accounting for up to 30% of U.S. work hours could be automated by 2030. [7] [8] [9] [10]

Important: exposure does not equal replacement. Some AI will complement workers. But a prudent Congress should legislate for the risk that market incentives push firms toward labor substitution when substitution becomes cheaper than employment.

AI ADOPTION IS MOVING FASTER THAN POLICY

The transition is already broadening across industries

Adoption signal

- McKinsey reports that 88% of surveyed organizations use AI regularly in at least one business function, up from 78% the prior year. [11]
- However, most organizations remain in experimentation or pilot phases, with about one-third reporting scaling of AI programs. [11]
- This means the largest workforce effects may still be ahead, not behind us.

Job churn signal

- The World Economic Forum projects 170M roles created and 92M displaced globally by 2030, for net growth of 78M. This is disruption, even under an optimistic net-employment scenario. [13]
- Exposure does not equal replacement, but the pace of adoption requires a labor-share framework before the most disruptive effects arrive.

The AI Economy Act is designed for both outcomes. If AI complements workers, the Human Employment Credit rewards firms that remain at or above their industry baseline. If AI substitutes for workers, the Labor Share Restoration Surcharge stops the tax code from rewarding below-baseline hollowing-out while funding transition programs.

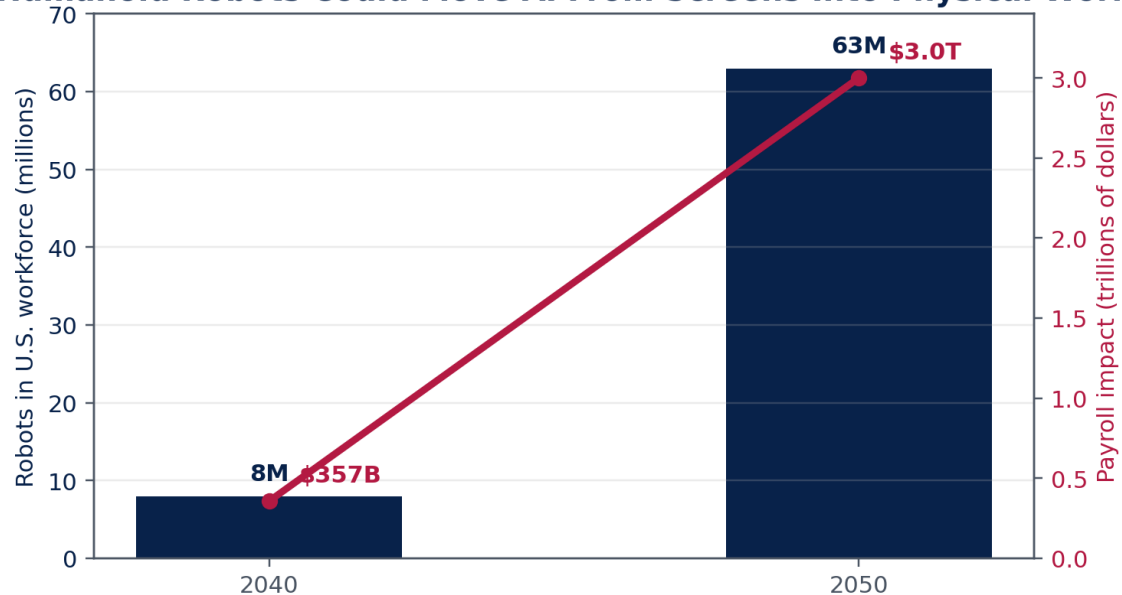
The mechanism is resilient because it does not depend on one forecast being right. It applies the same principle across multiple futures: innovation should raise output without severing the historical relationship between value creation and human compensation.

A serious AI labor policy must not depend on one forecast being right. It must create resilience under multiple plausible futures.

THE AGI + HUMANOID ROBOTICS INFLECTION POINT

When intelligence can move, the labor-market question changes

Humanoid Robots Could Move AI From Screens Into Physical Work



Morgan Stanley projection; highly uncertain and subject to engineering, cost, safety, and social acceptance barriers.

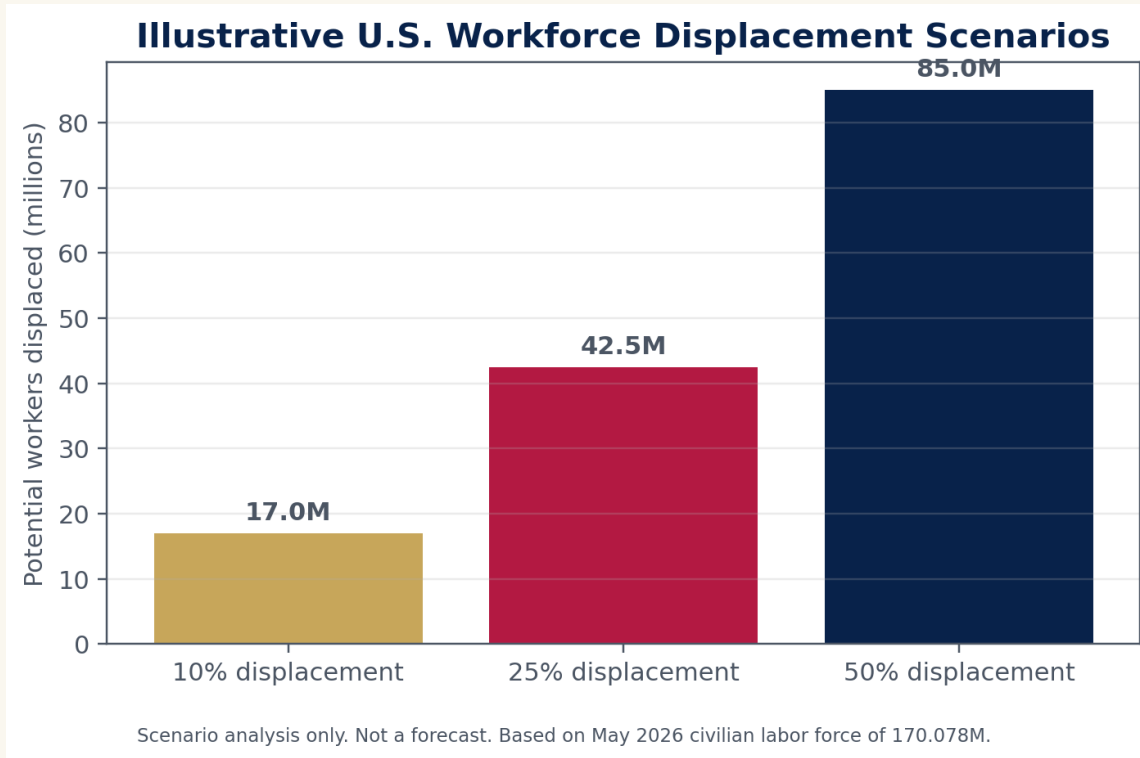
Current AI mostly lives inside software. Robotics could move AI from digital workflows into physical environments. Morgan Stanley analysts estimate that by 2040 the U.S. may have 8 million working humanoid robots, rising to 63 million by 2050, with large potential payroll impacts. The same source notes major barriers including safety, cost, commercialization, and social acceptance. [14]

The policy question is not whether any single robotics projection will prove correct. The question is whether Congress should wait until humanoid labor is already economically scalable before deciding how the benefits and burdens should be shared.

If AGI and robotics become substitutable for human workers across many sectors, the United States could face a labor-market shock with no direct historical precedent.

CONGRESSIONAL ECONOMIC IMPACT SCENARIOS

What happens if displacement scales?

**Moderate automation****10% displacement**

Approx. 17M workers affected. Manageable only if replacement industries, retraining, and wage-based demand keep pace.

Severe automation**25% displacement**

Approx. 42.5M workers affected. Payroll tax, consumer spending, housing, and public support pressures become severe.

AGI + robotics economy**50% displacement**

Approx. 85M workers affected. The current wage-based economic model may require fundamental restructuring.

These scenarios are not predictions. They are stress tests. Congress routinely uses scenario analysis in defense, finance, energy, climate, pandemic preparedness, and national security planning. AI labor displacement deserves the same seriousness.

A PRO-AMERICA AI STRATEGY

Five principles for the AI Economy Act

1. Win the global AI race

The United States must remain the world leader in AI, robotics, scientific discovery, and national defense.

2. Preserve the American workforce

Technological progress should strengthen human opportunity instead of eliminating the wage base.

3. Protect the tax base

Employment supports income taxes, payroll taxes, Social Security, Medicare, defense, infrastructure, and public safety.

4. Preserve free-market capitalism

Capitalism requires consumers with purchasing power. An economy without wages becomes an economy dependent on government transfers.

5. Prevent destabilizing concentration

AI-driven productivity should not be concentrated exclusively among a small number of capital owners and automated enterprises.

Policy frame: The AI Economy Act is a conservative, pro-capitalist alternative to permanent UBI or socialized income replacement after mass automation.

THE AI ECONOMY ACT

Industry Labor Share Restoration

Every industry has a 75-year track record of how much of its value-added went to the humans who made it possible. AI should not be allowed to quietly erase that.

Covered employers are measured against their industry's historical **Labor Share of Value-Added**, not against payroll as a share of gross revenue. The benchmark is per-industry, historically grounded, and administered through the tax code rather than by an operating mandate.

Core benchmark

- **Labor Share of Value-Added:** human payroll divided by value-added, where value-added equals revenue minus the cost of intermediate inputs.
- **Historical Baseline:** the covered industry's average labor share over the most recent 75 years of BLS and BEA data.
- **Industry assignment:** NAICS 4-digit classification assigned and audited by the Department of Labor in consultation with BLS; employers may not self-select.
- **Young and net-new industries:** industries under 75 years use full available history; net-new industries use a weighted average of the three closest analog NAICS sectors for 10 years.

Tax-code mechanism

- **Below baseline:** the employer pays a Labor Share Restoration Surcharge on the shortfall under the Internal Revenue Code.
- **At or above baseline:** the employer receives a Human Employment Credit, structured similarly to the R&D tax credit.
- **No operational mandate:** no criminal penalties, no federal wage-setting, and no requirement that Washington tell businesses how to run operations.

Employer Labor Share compared to Industry Historical Baseline

Below baseline: surcharge on the shortfall. At or above baseline: Human Employment Credit.

DRAFT LEGISLATIVE FRAMEWORK

Covered entities, definitions, classification, and reporting

Section 1 - Covered entities

- Businesses with annual gross revenue or gross receipts above \$10M.
- Domestic entities and foreign entities conducting business in the United States.
- Affiliated entities aggregated to prevent fragmentation or shell-company evasion.

Section 2 - Definitions

- Labor Share of Value-Added.
- Historical Baseline.
- Covered Industry (NAICS-4).
- Labor Share Restoration Surcharge.
- Human Employment Credit.

Section 3 - Industry classification and baseline calculation

Industry classification shall use NAICS 4-digit codes as published by BLS. Employers may not self-select classification; the Department of Labor, in consultation with BLS, assigns and audits codes. Treasury, BLS, and BEA shall publish baseline methodology using the most recent 75 years of available data. Industries less than 75 years old use their full available history. Net-new industries with no meaningful history use a weighted average of the three closest analog NAICS sectors for their first 10 years, then transition to their own data.

Section 4 - Reporting, audit, and AI workforce disclosure

- Covered employers report payroll, revenue, intermediate inputs, value-added, NAICS-4 classification, affiliates, contractors, and related-party transactions needed to calculate labor share.
- AI Workforce Impact Reports disclose AI investments, robotics investments, jobs eliminated due to automation, projected workforce reductions, and local community impacts.
- Independent audit and civil penalties apply to false certifications, misclassification, transfer-pricing manipulation, or evasion.

Legislative counsel should refine low-margin, multi-entity, franchise, nonprofit, contractor, worker-owned enterprise, and unusual revenue-model rules so the value-added calculation is administrable and fair.

TAX CODE ENFORCEMENT, NOT A MANDATE

A surcharge and credit, not Washington wage-setting

No operational mandates. No criminal penalties. No wage-setting by Washington. The tax code simply stops rewarding the hollowing-out of the workforce.

Labor Share Restoration Surcharge

- Administered by the IRS under the Internal Revenue Code.
- Applies only when employer labor share falls below the NAICS-4 historical baseline.
- Calculated on the labor-share shortfall against value-added, using Treasury regulations.
- Revenue may support AI transition, retraining, apprenticeships, and expert-in-the-loop jobs.

Human Employment Credit

- Available to covered employers at or above the industry baseline.
- Structured similarly to the R&D tax credit, with guardrails against executive-only compensation strategies.
- Rewards companies that use AI to raise productivity while preserving human work.
- Can be paired with training, apprenticeship, and job-redesign investments.

Agency roles and anti-evasion

- **Treasury and IRS:** administer the surcharge, credit, reporting forms, tax audits, penalties, and safe harbors.
- **Department of Labor and BLS:** assign and audit NAICS-4 classifications and publish labor-share baseline methodology in consultation with BEA.
- **BEA data support:** value-added and intermediate-input concepts shall align with national and industry accounts where practicable.
- **Affiliated entities:** aggregation, related-party pricing, contractor conversion, and successor-entity rules prevent artificial avoidance.
- **Market-access and offshoring deterrence:** firms relocating primarily to evade the tax framework may face federal contract restrictions, subsidy ineligibility, and other remedies subject to legislative counsel review.
- **Safe harbor:** protect firms that relocate or restructure for legitimate operational reasons and continue to satisfy tax, reporting, or transition obligations.

ADDITIONAL ACTION ITEMS TO INCLUDE

A complete AI labor strategy requires more than a labor-share tax framework

Human Workforce Dividend

Permit Labor Share Restoration Surcharge revenue and automation-related transition fees to support workforce transition programs when verified automation-driven displacement occurs.

National AI Transition Fund

Fund retraining, apprenticeships, technical education, skilled trades, entrepreneurship programs, community college capacity, and small business formation.

AI Workforce Impact Reporting

Require covered entities to disclose jobs eliminated due to AI, planned automation, robotics investments, and community-level employment impact.

Human Employment Credit

Offer tax credits to firms at or above their historical industry labor-share baseline, firms that create net new jobs, or firms that convert displaced workers into higher-skill roles.

National AGI Monitoring Commission

Create a bipartisan commission to monitor AGI progress, robotics adoption, labor effects, tax-base impacts, and needed legislative updates.

Worker Data and Model Labor Transparency

Study whether data generated by workers and customers should be considered in automation-impact calculations when it trains systems that later replace labor.

NATIONAL SECURITY AND COMPETITIVENESS

A country cannot lead the AI race if its domestic economy becomes unstable

The United States must lead in AI and robotics. AI leadership will shape economic power, military readiness, intelligence capabilities, cyber defense, manufacturing resilience, healthcare, scientific discovery, and geopolitical influence.

But national strength is not measured only by model performance. It also depends on a stable workforce, a healthy middle class, strong consumer demand, a reliable tax base, and social cohesion.

National security risks of unmanaged displacement

- **Fiscal weakness:** lower payroll and income tax receipts make it harder to fund defense, infrastructure, research, and entitlement commitments.
- **Industrial weakness:** a hollowed-out workforce reduces domestic capacity to build, maintain, and secure critical systems.
- **Political instability:** mass displacement creates social pressure, polarization, and demand for permanent transfer programs.
- **Foreign leverage:** firms that flee U.S. obligations may become dependent on jurisdictions with weaker rule-of-law, security, or human-rights standards.
- **AI race legitimacy:** if AI is seen as a force that enriches a few while displacing millions, public trust in innovation can collapse.

Strategic message: *The AI Economy Act is not a retreat from innovation. It is a framework to make American AI leadership politically, economically, and socially sustainable.*

IMPLEMENTATION ROADMAP

A phased approach can protect workers without shocking businesses

Phase 1: Baselines and definitions	Year 1
Direct Treasury, IRS, Labor, BLS, BEA, Commerce, FTC, and NIST to define labor-share methodology, value-added calculations, covered compensation, intermediate inputs, affiliates, analog industries, and anti-evasion rules.	
Phase 2: Disclosure and classification first	Year 2
Assign NAICS-4 classifications, publish proposed historical baselines, require AI Workforce Impact Reporting, and collect employer value-added data before applying the surcharge or credit.	
Phase 3: Tax-code ramp	Years 3-5
Phase in the Labor Share Restoration Surcharge and Human Employment Credit, with transition rules for low-margin sectors, cyclicity, young industries, hardship cases, and data-quality issues.	
Phase 4: Full IRS administration	Year 5+
Activate tax administration, audit procedures, public aggregate reporting, transition-fund transfers, contract/subsidy restrictions for intentional evasion, and safe harbors for good-faith compliance.	
Five-year review	Ongoing
Require Congress to review baselines, surcharge and credit rates, exemptions, new industries, AGI indicators, labor-market effects, tax-base exposure, and international coordination every five years.	

EXPECTED QUESTIONS AND OBJECTIONS

Short answers for congressional staff

Is this anti-capitalist?

No. It preserves capitalism by preserving wage earners, consumers, and market demand. Capitalism cannot function if most people have no purchasing power.

Why labor share of value-added instead of revenue?

Value-added is the standard economic measure. It avoids punishing industries with high intermediate input costs and compares each company to the value it actually creates.

Is this Washington telling businesses how to run operations?

No. There are no operating mandates, no federal wage schedule, and no criminal penalty for business-model choices. The IRS administers a tax surcharge or credit based on historical labor share.

Why 75 years?

Seventy-five years captures the post-war period that built the modern American middle class while allowing each industry to be measured against its own long-run history.

How are new industries treated?

Young industries use their full available history. Net-new industries use a weighted average of the three closest analog NAICS sectors for 10 years, then transition to their own data.

Will this slow innovation?

The proposal does not ban AI or robotics. It lets firms innovate while ensuring the tax code does not reward the quiet elimination of the human labor share that supports the market.

What if AGI never arrives?

The Act still functions as a workforce preservation, transparency, and retraining framework during continued automation and AI adoption.

What is the alternative?

If labor share collapses at scale, the government may face pressure for permanent UBI or socialized income replacement. This Act is designed as a pro-work alternative.

REQUESTED CONGRESSIONAL ACTION

What I am asking Congress to do now

Sponsor the AI Economy Act

Introduce the concept as a discussion draft and ask legislative counsel to convert the framework into statutory language.

Convene hearings

Hold hearings on AI labor displacement, industry labor-share decline, AGI scenarios, humanoid robotics, payroll tax risk, and tax-code enforcement tools.

Create a bipartisan working group

Bring together members from labor, tax, commerce, judiciary, appropriations, defense, and technology committees.

Request formal economic modeling

Ask CBO, CRS, GAO, Treasury, IRS, BLS, BEA, and Commerce to model AI displacement, industry labor-share baselines, value-added calculations, wage-base risk, payroll-tax exposure, and surcharge/credit options.

Launch pilot reporting

Require large public companies and federal contractors to disclose AI workforce impact, NAICS-4 classification, value-added labor share, and projected automation exposure before more severe displacement occurs.

Congress should act before displacement becomes irreversible. Restoring industry labor share through the tax code is less disruptive than rebuilding an economy after the wage base has collapsed.

REFERENCES AND SOURCE NOTES

Data sources used in this congressional discussion draft

All data and projections should be rechecked by legislative counsel and committee staff before introduction. Scenario pages are illustrative and are not forecasts.

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Source note: Employment, GDP, labor-share, and AI-exposure data are subject to future revision. Third-party projections are used for policy stress testing only.