

# CUTECat

## Concolic Execution for Computational Law

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# Introduction

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- **Computational laws** encode algorithms: taxes, social benefits, etc.
- Administrations implement them as programs
- Critical: *e.g.* French military payroll system Louvois: 120k military personnel over- or under-paid, overpayments totalling 545M € to pay back

## Article 1

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# Structure of computational law: income tax example

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If the income is less than \$10,000, the percentage mentioned at article 1 is 10%.

## Article 4

For people in charge of 3 or more children, the percentage mentioned at article 1 is 15%.

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exception

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exception

Default logic



# The Catala domain-specific language

## # Article 1

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```
```catala
scope IncomeTaxComputation:
  definition income_tax equals
    house.income * tax_rate
  ...
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## # Article 2

The fixed percentage mentioned at article 1 is 20%.

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scope IncomeTaxComputation:
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- Literate programming

## # Article 3

If the income is less than \$10,000, the percentage mentioned at article 1 is 10%.

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```catala
scope IncomeTaxComputation:
  exception definition tax_rate
    under condition house.income <= $10,000
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  ...
```

## # Article 4

For people in charge of 3 or more children, the percentage mentioned at article 1 is 15%.

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```catala
scope IncomeTaxComputation:
  exception definition tax_rate
    under condition house.nb_children >= 3
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## # Article 2

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- Literate programming
- Follows the exception/default structure of the law

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- **Ambiguities** in the code
  - interpretation conflicts, e.g. `income = $9,000` and `children = 4`
  - unhandled cases
  - in Catala: ambiguity = runtime error
    - resolved by lawyer/court if implementation is correct
- Other errors: division by zero, assertion error, etc.

What properties do we want in our search for errors?

- Find errors automatically
- Systematically:
  - find complex corner cases
  - complete coverage
- Handle default logic
- Generate (counter-)examples for non-expert users

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  - no loops or memory
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# Finding errors

What properties do we want in our search for errors?

- Find errors automatically
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→ Symbolic execution

- Avoid some common obstacles for free:
  - no loops or memory
  - all programs terminate
- But some features are hard to encode symbolically

Concolic execution of default terms

Performance and usability improvements

Experimental evaluation

## Concolic execution of default terms

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## Concolic execution: first example

Concolic = *concrete* + *symbolic*

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if x > 0
  then 0
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    then 1
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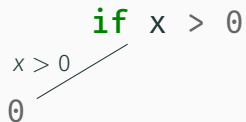
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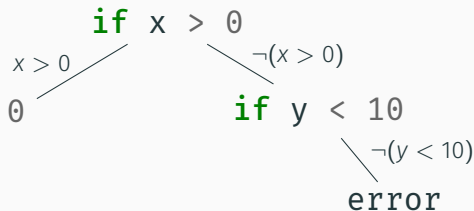
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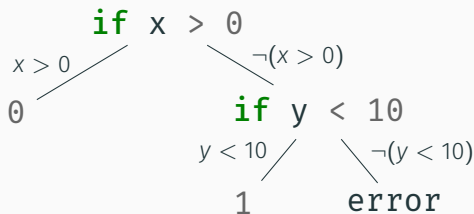


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3	0	9	1	$\neg(x > 0) \wedge y < 10$	-	

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|  $\emptyset$

|  $\ast$



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1. Evaluate all exceptions
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income = $9,000;    nb_children = 4
```


```
income ≤ $10,000
```



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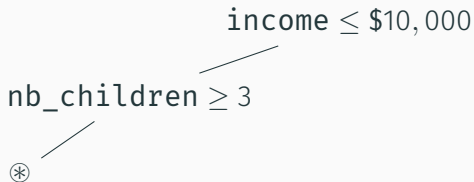
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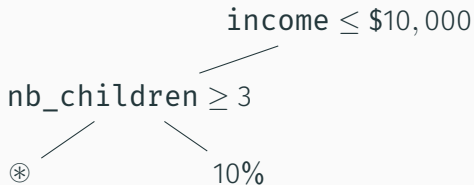
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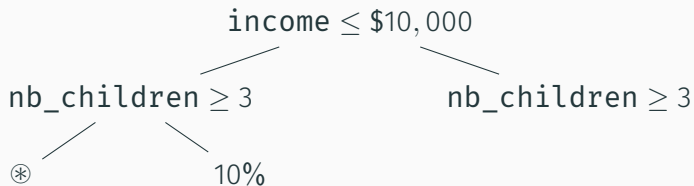
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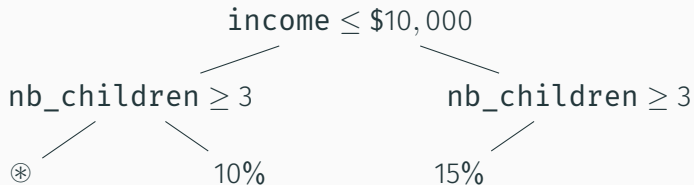
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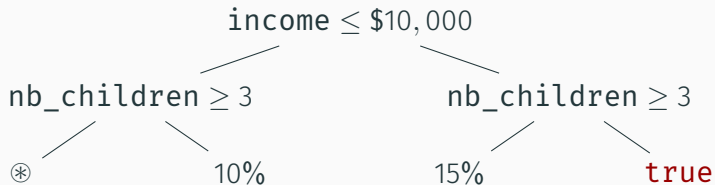
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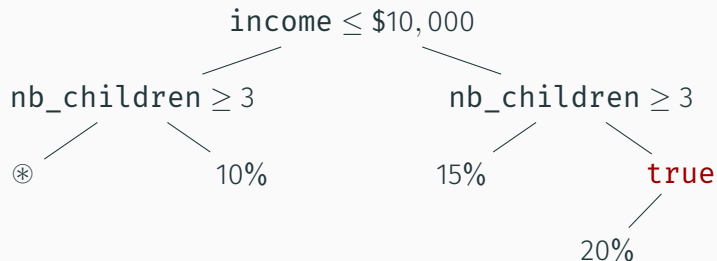
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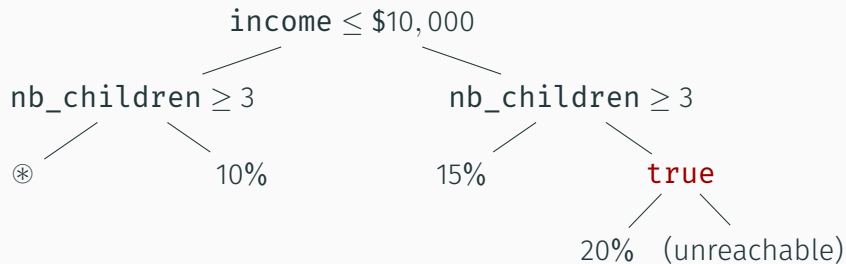
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income = ???;      nb_children = ???
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- Dates can be ambiguous: what is 29 February 2024 + 1 year?
- We want to generate counter-examples

## Fixing the interpretation conflict

Suppose the lawyer says the **income** condition has priority.

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→ it becomes an exception to the exception.

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## Performance and usability improvements

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# Performance optimizations using reordering

## Theorem (Independence of exception evaluation order)

*If there is a default value  $v$  such that*

$$\langle \dots, e_i, \dots, e_j, \dots \mid b_{\text{default}} :- e_{\text{default}} \rangle \longrightarrow^* v,$$

*then*

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Example:

$$\langle \dots, \textcircled{*} \mid b_{\text{default}} :- e_{\text{default}} \rangle \sim \langle \textcircled{*}, \dots \mid b_{\text{default}} :- e_{\text{default}} \rangle$$

## Human-compatible test cases

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- Difficult for lawyers to compute by hand
- Find more usable input values using soft constraints
  - *e.g.* round to \$1,000



- Incremental mode

# Performance optimizations of the solver

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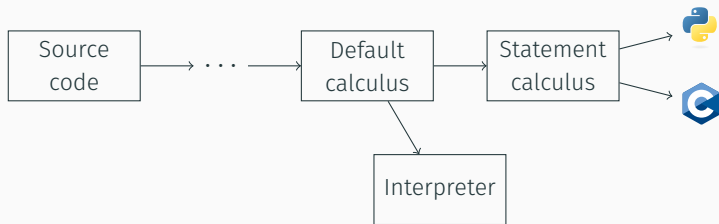
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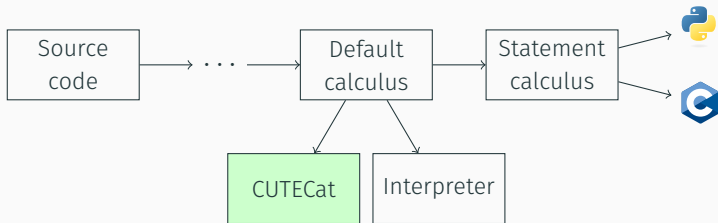
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  - Allows efficient soft constraints
- Redundant constraint elimination

# Implementation of CUTEcAT



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- Integrated into Catala compiler's *default calculus* IR
- 3.4k lines of OCaml code
- **Z3** SMT Solver



## Experimental evaluation

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French housing benefits	5736	8615	14351

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<b>French housing benefits</b>	<b>5736</b>	<b>8615</b>	<b>14351</b>
US Tax code § 132	35	56	91
Minimum wage	74	161	235
Family quotient	36	165	201
Handwritten unit tests	139	699	838

## Performance on small programs

Law	Time (s)			Generated tests
	No optimizations	Incremental	All opt.	
US Tax code	0.27	0.02	0.02	10
Minimum wage	1.01	0.08	0.08	17
Family quotient	82.61	5.21	4.34	381

## Key results

- 186,390 test cases generated in **7h of CPU time**
- 99.83% of tests satisfy soft constraints
- 366s spent in solver, the rest in evaluation
- Able to find a conflict

# Overhead of the analysis

- 4.5x overhead w.r.t. Catala interpreter
- Optimizations make SymCC<sup>1</sup> or SYMSAN<sup>2</sup> reach the same order of magnitude
- KLEE sometimes reports several orders of magnitude<sup>3</sup>

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- KLEE sometimes reports several orders of magnitude<sup>3</sup>
- Future work: more optimizations

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- Novel concolic semantics for default logic
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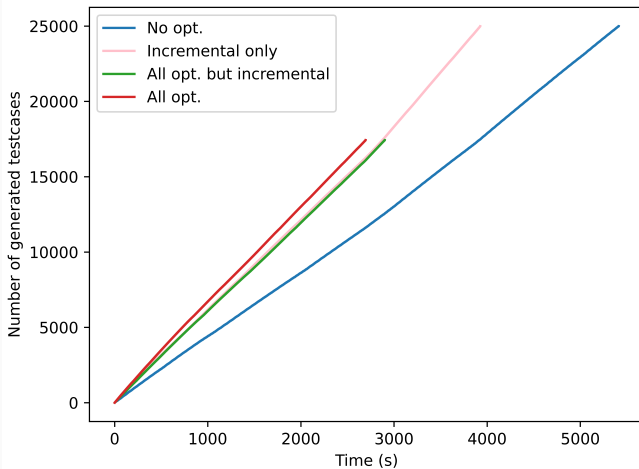
Contact, ESOP'25 preprint, slides: [pierregoutagny.fr](http://pierregoutagny.fr)



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# Ablation study



Generated tests vs time