

1 **Title: Hierarchical and Context-Dependent Encoding of Actions in Human Posterior Parietal  
2 and Motor Cortex**

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11 **Abstract:**

12 Action understanding requires internal models that link vision to motor goals. In monkeys, mirror  
13 neurons demonstrate motor resonance during observation, but single-unit evidence in humans  
14 is limited, leaving open whether such representations rely solely on motor resonance. We  
15 recorded neural activity from motor cortex (MC) and superior parietal lobule (SPL) in two  
16 tetraplegic participants implanted with Utah arrays while they intended or observed hand  
17 actions. MC strongly encoded intention but showed only weak, feature-specific overlap during  
18 observation, evident primarily at the population level. SPL, in contrast, supported shared models  
19 across intended movement and observation formats at both single-unit and population levels. In  
20 variants with incongruent instructed and observed actions, SPL encoded observed actions only  
21 when behaviorally relevant, whereas MC remained intention-dominant. Our results identify a  
22 context-dependent gating mechanism in SPL and suggest a hierarchical organization in which MC  
23 maintains intention-specific codes while SPL flexibly links observed input with internal goals to  
24 support action understanding.

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33 **Introduction:**

34 The ability to interpret the actions of others, to identify what is being done, by whom, and in what  
35 context, is a fundamental feature of intelligent behavior. It relies on internal representations that  
36 can flexibly map visual input onto motor knowledge, enabling the brain to simulate, predict, and  
37 interpret observed movements. For decades, these processes have been framed through the lens  
38 of mirror mechanisms: the idea that shared neural codes support both action execution and  
39 observation<sup>1–3</sup>. Yet the scope, structure, and cortical distribution of these representations remain  
40 deeply debated<sup>4</sup>. Is action understanding underpinned by motor-constrained reactivations of  
41 one's own movements, or by more abstract, generalizable codes that transcend the observer's  
42 motor repertoire? And how are these representations organized across regions traditionally  
43 implicated in sensory-motor control versus those thought to support higher-order cognitive  
44 functions?

45 Mirror neurons, first identified in macaques, respond during both execution and observation,  
46 supporting the motor simulation theory that action perception relies on covert motor reactivation  
47 <sup>1,2,5–8</sup>. While influential, this framework has been refined by evidence that mirror responses are  
48 shaped by prior experience and task context (contextual flexibility), that individual units often  
49 encode only subsets of action features (partial tuning), and that visuomotor congruence emerges  
50 more robustly at the ensemble rather than single-cell level (population encoding). <sup>9</sup>. These  
51 findings point to more complex and heterogeneous mechanisms than strict motor mirroring can  
52 explain. Converging theoretical work suggests that cognitive flexibility emerges from internal  
53 models that are compositional, building complex structures from separable and recombinable  
54 elements, and generalizable capturing abstract structure that extends across contexts and tasks  
55 to support adaptive behavior.<sup>10–12</sup> Yet in humans, direct single-neuron evidence remains scarce,  
56 and the broader principles underlying action representations, particularly their flexibility and  
57 generalizability, are still not well defined.

58 These theoretical shifts, from rigid mirroring to flexible, predictive, and context-sensitive  
59 encoding, highlight the need to reassess how action representations are structured in the human  
60 brain. Action observation provides a unique lens into this flexibility. Unlike execution, it allows  
61 testing whether neural populations encode actions disentangled from the specific motor  
62 commands or output normally coupled to them. This is particularly relevant in higher-order  
63 regions such as the parietal cortex, where mixed selectivity is prevalent <sup>13–16</sup> and encoding may  
64 reflect abstract and goal-directed representations rather than motor-specific plans<sup>17–19</sup>.  
65 Assessing such generalizability requires moving beyond single-neuron selectivity towards the  
66 structure of population codes. Recent advances in neural manifold analysis<sup>20</sup> and representational  
67 geometry <sup>21</sup> (the structure of neural population activity, often captured as trajectories) have  
68 shown that population activity can reveal compositional and generalizable subspaces, but these

69 approaches have rarely been applied to investigate action representations<sup>22</sup>. To date, only a  
70 handful of studies have examined action observation responses at the single-neuron level in  
71 humans<sup>22-24</sup>, and none have systematically characterized the geometry or cross-format  
72 alignment, i.e. generalization, of action representations in core regions of the motor system.

73 To investigate how intended and observed actions are represented in the human brain, we  
74 recorded single- and multi-unit activity together with local field potentials from motor and  
75 posterior parietal cortices in two tetraplegic participants implanted with Utah arrays. Using a  
76 factorial design that manipulated hand, action type, and movement direction, we compared  
77 neural representations across intention and observation. Our analyses revealed a gradient of  
78 representational overlap, with posterior parietal cortex encoding action identity in a format-  
79 general manner across intention and observation, whereas motor cortex representations were  
80 predominantly intention-specific, with observation responses reflecting only a latent projection  
81 of the intention-related structure. To test whether this overlap was modulated by behavioral  
82 relevance, we introduced a dissociation task that decoupled instructed and observed actions. This  
83 manipulation demonstrated that parietal representations of observed actions emerged only  
84 when those actions were behaviorally relevant, consistent with a gating mechanism driven by  
85 task demands, whereas motor cortex consistently reflected only the instructed movement.  
86 Together, these findings provide direct human electrophysiological evidence that action  
87 representations extend beyond motor mirroring, supporting a hierarchical and context-  
88 dependent coding framework in the frontoparietal system.

89 **Results:**

90 We recorded single- and multi-unit activity as well as local field potentials (LFPs) from two  
91 tetraplegic participants (JJ, RD) implanted with Utah arrays targeting motor and posterior parietal  
92 cortices. Participant JJ had 96-channel arrays in the hand knob area of the primary motor cortex  
93 (MC) and the superior parietal lobule (SPL). Participant RD had 64-channel arrays in two regions  
94 of the hand knob in motor cortex, one positioned more medially (MCM) and one more laterally  
95 (MCL), as well as an array in the superior parietal lobule (SPL). An additional array targeting the  
96 supramarginal gyrus (SMG) in RD was excluded from all analyses, as it did not yield reliable task-  
97 related responses across sessions or experimental variations.

98 To investigate action encoding across intention and observation, we designed a task with a fully  
99 crossed 2 (hand: left/right) × 3 (action: lift, slide, rotate) × 2 (direction: left/right) structure (Fig.  
100 1A). Direction refers to an abstract left/right factor, defined per action type (see Methods). In the  
101 intention condition, participants intended the cued action; in observation, they passively viewed  
102 a video of the same action. This structure allowed independent assessment of effector, action  
103 type, and direction encoding across formats.

104 We recorded 421 units in MC and 326 in SPL from JJ, and 441 (MCM), 479 (MCL), and 532 (SPL)  
105 units from RD during the main task (Table S1). In RD, two further dissociation experiments yielded  
106 an additional 885 (MCM), 794 (MCL), and 1020 (SPL) units (Tables S2–S3), which were analyzed  
107 separately. Implant locations are shown in Figure 1B. Based on the quality factor classification  
108 (see Methods), 81 units in RD-MCM, 109 in RD-MCL, and 92 in RD-SPL were well isolated (quality  
109 1–2), with the remainder classified as multiunit activity (quality 3–4). For JJ, whose arrays had  
110 been implanted for an extended period of time, the majority of signals were classified as multiunit  
111 activity, yielding only 5 well-isolated MC units and 4 well-isolated SPL units. For the dissociation  
112 tasks, the numbers of well-isolated units were 134 in RD-MCM, 107 in RD-MCL, and 254 in RD-  
113 SPL.

114 Eye-tracking confirmed stable fixation across all conditions. Figure S1 shows the two-dimensional  
115 distributions of gaze positions (in degrees of visual angle) aggregated across all trials. Across both  
116 participants and formats, gaze remained consistently centered, confirming compliance with  
117 fixation instructions throughout the experiment.

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### 119 **Distinct tuning profiles in parietal and motor cortices across action formats**

120 We first examined condition-specific responses at the single-unit level across regions. Figure 2A  
121 shows example units from RD: one in SPL tuned to action “lift”, and one in MCM tuned to right-  
122 hand actions. Both showed consistent tuning across formats. The SPL unit exhibited peak  
123 responses for lift at 2.1 s (159 spikes/s) during intention and at 2.0 s (82.5 spikes/s) during  
124 observation. The MCM unit showed sustained right-hand selectivity, peaking at 2.0 s (83.2  
125 spikes/s) during intention and 1.7 s (48.5 spikes/s) during observation. However, consistent cross-  
126 format tuning was not ubiquitous; many neurons showed divergent selectivity across formats.

127 To compare temporal dynamics, we computed response latencies per condition and unit, defined  
128 as the center of the first of three consecutive bins (100 ms each) significantly above baseline.  
129 Figure 2B shows latency distributions across regions and formats. During intention, SPL responses  
130 preceded those in motor cortex (median latencies: JJ/SPL: 1.2 s; RD/SPL: 1.4 s; MC/MCM/MCL:  
131 1.9–2.1 s; ANOVA  $p < 0.001$ ). With the effector cue at 0 s, the action and direction cue at 0.5 s,  
132 and the go cue at 1.5 s, these latencies indicate that SPL activity emerged  $\sim$ 700–900 ms after the  
133 action cue and  $\sim$ 100–300 ms before the go cue, whereas MC responses appeared  $\sim$ 400–600 ms  
134 after the go cue. During observation, SPL also preceded MC in JJ (1.1 vs. 1.5 s,  $p = 0.02$ ), but no  
135 significant timing differences were found in RD. These results point to a leading role of SPL during  
136 action intention, with less consistent dynamics during observation.

137 We quantified the number of units responsive to at least one condition in each format and brain  
138 area. A unit was considered responsive if it showed three consecutive time bins significantly

139 above baseline (see Methods). Figure 2C shows the distribution of responsive units per condition,  
140 separately for intention (top row, green) and observation (bottom row, blue). In motor cortex,  
141 substantially more units responded during intention than observation: JJ/MC: 220 vs. 50;  
142 RD/MCM: 215 vs. 40; RD/MCL: 172 vs. 39. Notably, in JJ's MC, responses were strongest for right-  
143 hand rotation, whereas MCM and MCL exhibited broader tuning, though with a right-hand bias.  
144 In SPL, responses were widespread across both formats. During intention, 139 (JJ) and 256 (RD)  
145 units were responsive; during observation, 88(JJ) and 137(RD). This exceeds the number observed  
146 in any motor cortex array, indicating that SPL supports robust responsiveness across formats,  
147 whereas motor cortex is primarily active during intention.

148

149 To assess tuning to specific task features, we performed a three-way ANOVA on binned firing rates  
150 with action type, effector (hand), and direction as factors (Fig. 2D). In motor cortex during  
151 intention, tuning patterns differed by participant. In JJ's MC, action tuning dominated (peak: 144  
152 units at 2.75 s), while effector tuning was minimal (14 units). In RD, MCM showed strong effector  
153 tuning (118 units at 2.25 s), with weaker action (28) and interaction tuning (e.g., action×hand: 18). MCL showed tuning for both hand (45) and action (33), with hand remaining dominant. SPL  
154 exhibited a distinct profile. In both participants, action was the most commonly tuned feature  
155 during intention (JJ: 27; RD: 58), followed by effector (JJ: 16; RD: 37). This structure was largely  
156 preserved during observation (JJ: 16; RD: 21 action-tuned units), whereas observation-related  
157 tuning in motor cortex was minimal ( $\leq 5$  units for all features in RD; 5 action-tuned units in JJ's  
158 MC). Across regions, effector tuning tended to emerge earlier than action, particularly during  
159 intention suggesting a sequential encoding of task parameters. For example, hand tuning peaked  
160 around 2.25 s in MCM and MCL, while action peaked at 2.75 s. SPL showed a similar temporal  
161 shift. Interaction terms were rarely significant, suggesting that most units were modulated by  
162 single task features. Overall, motor cortex was dominated by effector or action tuning during  
163 intention, while SPL consistently encoded action type in both formats.

165

166 We next quantified format-specific responsiveness by counting units active for at least one  
167 condition during intention only, observation only, or both (Fig. 2E, top row). In motor cortex, most  
168 units were responsive exclusively during intention. In JJ's MC, 63 units were intention-only,  
169 compared to 20 observation-only and 7 responsive in both formats. Similar distributions were  
170 found in RD: MCM (48 intention-only, 34 observation-only, 18 both) and MCL (87, 25, and 16,  
171 respectively). In contrast, SPL showed a higher proportion of units responsive across both  
172 formats. In total, 76 units in JJ and 61 in RD responded in both formats, nearly matching or  
173 exceeding the format-specific counts. This suggests that SPL encodes actions in a more format-  
174 invariant manner than motor cortex.

175 To characterize tuning structure and generalization, we applied a linear model framework  
176 adapted from Chivukula et al. 2025 <sup>22</sup>. For each unit, we fit a full factorial model using action,  
177 hand, and direction (including all interactions), separately for intention and observation. Units  
178 were assigned to the best-fitting model via stratified 5-fold cross-validation. Shared tuning  
179 categories (consistent tuning to a given feature across both intention and observation formats)  
180 included action, hand, direction, mixed (e.g., action  $\times$  hand), or invariant (consistent across all 12  
181 conditions). Units were labeled idiosyncratic if they were tuned in both formats but with  
182 unrelated profiles, single-format if tuned in only one, and unselective if no model exceeded  $R^2 >$   
183 0.01 or reached significance after FDR correction. Figure 2E (bottom) shows the distribution of  
184 model classifications across regions. In RD, MCM and MCL were dominated by single-format units  
185 (83 and 64), followed by shared hand (43 and 35), consistent with effector-dominant tuning (Fig.  
186 2D). JJ's MC showed a strikingly different pattern: despite few observation-responsive units (Fig.  
187 2E, top), the majority were best fit by a shared action model (112), with only 34 classified as  
188 single-format. SPL in both participants exhibited consistent format-general structure. Shared  
189 action was the most frequent model (JJ: 38; RD: 54), followed by shared hand (21; 44), invariant  
190 (17; 20), and mixed models (13; 22). Single-format tuning was also present, particularly in RD (42  
191 units). These findings further support the view that SPL contains a population of units that encode  
192 action features in a consistent and generalizable format across observation and intention.

193 To ensure that collapsing leftward and rightward variants of each action did not inflate shared-  
194 action fits, we repeated the model comparison using a 6-level action factor (action  $\times$  direction;  
195 Fig. S2). The overall distribution of model fits remained consistent. Across areas, the 3-action  
196 model continued to dominate, particularly in PPC (JJ SPL: 52 action(3) vs 25 action(6) units; RD  
197 SPL: 29 action(3) vs 12 action(6)). In motor cortex, a similar profile was observed (JJ MC: 96  
198 action(3) vs 28 action(6); RD MCM: 8 action(3) vs 6 action(6), RD MCL: 9 action(3) vs 5 action(6)).  
199 Thus, redefining actions as direction-specific variants revealed only a minor subset of additional  
200 tuned units, confirming that the dominance of action(3) tuning (particularly in PPC) reflects  
201 genuine encoding of action identity rather than conflation of directional movements.

202

203 At the single unit level SPL exhibited robust, format-general tuning across participants. In both JJ  
204 and RD, many units responded in both formats (76 and 61, respectively; Fig. 2C-E), with action  
205 tuning aligned in time and shared action emerging as the most frequent model. In contrast, motor  
206 cortex responses were predominantly intention specific. JJ's MC showed strong action tuning, and  
207 RD's MCM and MCL were dominated by effector tuning, but observation-related responses were  
208 sparse. Most MC units were classified as single-format, except in JJ, where shared action tuning  
209 was prevalent despite limited observation responsiveness. This apparent discrepancy reflects the  
210 difference between the baseline test, which detects only strong increases in firing, and the model

211 analysis, which can reveal shared tuning structure even when observation responses are weak.  
212 Direction tuning was negligible across all regions. Overall, SPL supported consistent, format-  
213 invariant encoding, while motor cortex tuning was more format-dependent.

214

215 **Cross-format representational similarity is robust in SPL but conditional or absent in MC:**

216 Single-unit analyses revealed strong format independent tuning in SPL and single format,  
217 intention-dominant responses in motor cortex. We then examined whether this representational  
218 structure was preserved across formats at the population level. To test this, we applied  
219 representational similarity analysis (RSA) to quantify condition-specific similarities in population  
220 activity within and across formats (see Methods). We included only task-relevant units, as defined  
221 by the linear model analysis (see Methods), with the following counts per array: MC/JJ: 163,  
222 SPL/JJ: 101, MCM/RD: 117, MCL/RD: 88, and SPL/RD: 165.

223 Figure 3A shows cross-format RSA matrices for each array and task variable (action, hand,  
224 direction). Corresponding within-format matrices are shown in Figure S3, and analysis using  
225 different time windows and including all recorded units are presented in Figure S4. In JJ's MC,  
226 cross-format similarity was specific to rotation ( $R^2 = 0.31$ ); lift and slide were near zero. In RD's  
227 MCM, correlations were strong for the right hand (0.71) and moderate for lift (0.53) and rotation  
228 (0.52); left-hand and slide were weaker ( $\leq 0.24$ ). RD's MCL showed no meaningful correlations ( $R^2$   
229  $< 0.12$ ). These patterns reflect selective generalization in MC/JJ and MCM/RD, aligned with their  
230 dominant intention-driven features (rotation and right-hand tuning; Fig. 2C–D), despite minimal  
231 observation tuning at the unit level. In contrast, SPL showed robust, distributed cross-format  
232 similarity across all task variables in both participants. Correlations were high for all actions (JJ:  
233 0.59–0.72; RD: 0.71–0.79), hands (JJ: 0.63–0.68; RD: 0.76–0.78), and directions (JJ: 0.63–0.64; RD:  
234 0.73–0.79), consistent with stable representational structure.

235

236 Figure 3B shows RSA diagonal values for the 12 task conditions in intention, observation, and  
237 cross-format analyses. During intention, diagonal values consistently exceeded the off-diagonal  
238 mean across all arrays, reflecting strong condition-specific encoding, most pronounced in SPL,  
239 MCL, and MCM, and weaker in MC/JJ. Observation responses showed similar but reduced  
240 structure across arrays. Cross-format RSA revealed selective structure in MC/JJ and MCM/RD. In  
241 MC/JJ, rotation actions showed elevated diagonal values and in MCM/RD, the highest values  
242 corresponded to right-hand actions, consistent with effector-specific generalization. MCL showed  
243 no meaningful cross-format structure, with all diagonals near the baseline. In contrast, SPL in both  
244 participants showed consistently elevated diagonal values across nearly all conditions, reflecting  
245 robust and generalizable cross-format representations.

246 Lastly, to quantify structure, we compared the difference between mean diagonal and off-  
247 diagonal RSA values against a null distribution generated via 1,000 label permutations (Fig. 3C).  
248 In SPL, all formats showed significant structure in both participants (JJ: int = 0.35, obs = 0.21, cross  
249 = 0.22; RD: int = 0.20, obs = 0.10, cross = 0.10; all  $p < 0.001$ ). MC/JJ and MCM/RD also showed  
250 significant structure in all formats (MC: 0.14, 0.08, 0.05; MCM: 0.47, 0.14, 0.15; all  $p < 0.05$ ).  
251 MCL/RD reached significance only during intention (0.25,  $p < 0.001$ ); observation and cross-  
252 format effects were nonsignificant ( $p > 0.05$ ).

253 Together, these results demonstrate that SPL consistently encodes task structure across formats  
254 at the population level, while in motor cortex, representational similarity is either absent or  
255 limited to specific, strongly encoded features, highlighting the importance of population-level  
256 analyses in revealing structure that may not be apparent from single-unit responses alone.

257 **SPL supports robust cross-format decoding, while motor cortex shows asymmetric or absent  
258 generalization**

259 We assessed how reliably task features could be extracted from population activity over time, by  
260 performing time-resolved decoding analyses for action type, effector, and movement direction,  
261 separately for intention (Figure 4A) and observation (Figure 4B) trials. Figure S5 displays decoding  
262 accuracy and confusion matrices for all 12 task conditions. During intention all arrays showed  
263 robust decoding of action type and effector. Action decoding peaked above 90% in SPL for both  
264 participants (JJ: 91.1%; RD: 95.8%) and ranged from ~74–83% in the motor cortex arrays (JJ/MC:  
265 73.6%; RD/MCM: 77.9%, MCL: 83.2%). Effector decoding was similarly strong, peaking above 93%  
266 in all of RD's arrays (MCM: 93.7%, MCL: 93.8%, SPL: 93.0%), and above 75% in JJ (MC: 76.4%, SPL:  
267 86.9%). Direction decoding remained weak across regions. Effector decoding consistently peaked  
268 earlier than action, supporting a sequential encoding scheme. During observation, decoding was  
269 strongest in SPL (action: JJ: 77.7%, RD: 77.1%), with moderate effector (JJ: 65.7%, RD: 67.4%) and  
270 direction decoding. Motor cortex decoding during observation was weak, except for action in  
271 MC/JJ (72.2%). Thus, SPL reliably encoded action type across formats. Across sessions (Figure S6),  
272 decoding performance remained stable: action and hand decoding were consistently above  
273 chance for intention in all regions, with SPL showing the highest action decoding during  
274 observation, while direction decoding remained uniformly poor.

275

276 To assess generalization across formats, we performed cross-temporal decoding by training  
277 classifiers on one format and testing on the other, across all time point pairs (Figs. 4C–D). Analyses  
278 were run bidirectionally: Intention → Observation (Fig. 4C) and Observation → Intention (Fig. 4D),  
279 for action and hand. Results for movement direction are shown in Figure S7. Decoding accuracy  
280 matrices were statistically thresholded via permutation testing (see Methods). In the Intention →

281 Observation direction, SPL showed robust cross-decoding of action in both participants (JJ: 77.1%  
282 at 2.7→2.6 s; RD: 79.9% at 2.6→2.8 s), with strong hand decoding in JJ (78.5% at 1.1→2.1 s). A  
283 small number of additional significant effects were also observed in MC of JJ and MCM of RD,  
284 with the strongest in MCM for hand (72.2% at 2.1→2.5 s). No significant generalization was  
285 detected in MCL. In the Observation → Intention direction (Fig. 4D), SPL exhibited robust  
286 generalization for both action (JJ: 77.0% at 2.5→2.5 s; RD: 92.4% at 2.9→2.8 s) and hand (RD:  
287 86.1% at 1.8→2.1 s; JJ: 71.5% at 1.2→1.2 s), with tightly aligned timing across formats.  
288 Interestingly, motor cortex also showed significant decoding: MC/JJ generalized action (62.5% at  
289 1.5→2.1 s), and MCM/RD generalized both hand (88.2% at 2.5→1.9 s) and action (66.7% at  
290 2.2→2.8 s). No effects were found in MCL. The unidirectional decoding observed in MC and MCM  
291 is particularly notable given the weak or absent within-format decoding during observation in  
292 these regions. This suggests that, even in the absence of overt task selectivity, observation-related  
293 activity may retain structured components aligned with intention representations. In contrast,  
294 the robust and bidirectional decoding in SPL indicates the presence of a stable, format-invariant  
295 code, particularly for action type, consistent with its generalized encoding across tasks and  
296 formats.

297

## 298 **SPL and motor cortex exhibit distinct representational geometries across action formats**

299

300 A central question in understanding action encoding is whether population activity occupies  
301 similar geometric structure across cognitive states. To address this, we examined the organization  
302 of neural trajectories during intention and observation. Trial-averaged responses were projected  
303 into a shared PCA space based on condition means (Fig. 5A; Fig. S8), providing a geometric  
304 perspective on population structure. These trajectories provide a striking and intuitive geometric  
305 perspective on the population structure underlying action encoding. Table S2 reports the variance  
306 explained by the first three principal components for intention, observation, and the combined  
307 dataset, separately for each array and task variable. These values confirm that the projections  
308 capture sufficient variance to support meaningful trajectory analysis, with total explained  
309 variance exceeding 60% in all cases. They also highlight format-specific differences: observation  
310 variance was consistently lower than intention in motor cortex, while SPL showed comparable  
311 variance across formats. In MC of JJ, trajectories appeared similar across formats only for the  
312 rotation action, consistent with its selective generalization in RSA (Fig. 3A) and decoding (Fig. 4D).  
313 In MCM of RD, responses were more similar for right-hand conditions, in line with effector-specific  
314 cross-format structure. MCL showed clearly segregated trajectories across formats for all  
315 conditions, matching the absence of generalization observed throughout prior analyses. In  
316 contrast, SPL exhibited qualitatively similar trajectories for all actions across formats, consistent

317 with its robust and generalized encoding. To quantify cross-format similarity, we applied  
318 Procrustes analysis between observation and intention trajectories for each task variable and  
319 condition (Fig. 5B–C). This method estimates the best-fitting linear transformation (translation,  
320 rotation, scaling) to align observation trajectories onto their intention counterparts and returns a  
321 distance metric reflecting residual dissimilarity. SPL showed low alignment distances across all  
322 conditions ( $d < 0.1$ ), indicating consistent geometric overlap. In MC of JJ, low distance was found  
323 only for rotation ( $d = 0.25$ ), with poor alignment for lift (0.89) and slide (0.64). In MCM of RD,  
324 right-hand trajectories aligned more closely ( $d = 0.13$ ) than left-hand ones (0.30). No condition in  
325 MCL yielded meaningful alignment. These results confirm that SPL supports a shared  
326 representational geometry across formats, while MC and MCM exhibit selective overlap, and MCL  
327 none. Although Procrustes alignment does not mean that observation and intention trajectories  
328 occupy the same neural space, the transformation removes differences in translation, rotation,  
329 and scale to reveal their intrinsic geometry. Successful alignment therefore indicates that  
330 observation and intention preserve a similar representational structure that can be linearly  
331 mapped across formats despite global shifts in activity or response gain.

332 To further assess population structure across formats, we applied Uniform Manifold  
333 Approximation and Projection (UMAP) to embed single-trial activity from both intention and  
334 observation into a shared low-dimensional space (Fig. 5D; Fig. S9). Trials were color-coded by  
335 condition, and ellipses were fit to the format-specific distributions to visualize condition clustering  
336 and cross-format overlap. Figure 5D presents three representative UMAP embeddings (MCM/RD  
337 (effector), MCL/RD (effector), and SPL/JJ (action type)). Three distinct regimes emerged. In MCM  
338 of RD, responses for right-hand trials formed overlapping clusters across formats, whereas left-  
339 hand trials remained separated, mirroring the effector-specific generalization seen in RSA,  
340 decoding, and PCA. In MCL, intention and observation trials occupied distinct, non-overlapping  
341 regions, consistent with the complete absence of cross-format generalization. In contrast, SPL of  
342 JJ showed strong cross-format overlap for all action types, with well-separated but aligned  
343 clusters, particularly for rotation. These embeddings reinforce the dissociation across regions: SPL  
344 supports robust, format-general population codes; MCM exhibits conditional overlap; and MCL  
345 remains format-specific.

346

347 **High-gamma LFP responses reveal format-consistent population encoding at the single channel**  
348 **level**

349 To evaluate neural population structure beyond spiking activity, we analyzed high-gamma (60–  
350 120 Hz) LFP power as a complementary population-level metric (Fig. 6). Across all arrays and  
351 participants, all channels showed significant modulation for at least one condition in both  
352 intention and observation. Strikingly, all motor cortex arrays exhibited robust observation-related

353 responses, in contrast to the sparse or absent observation tuning in the SUA/MUA data. Figure  
354 6A illustrates these effects via time–frequency plots, showing consistent condition-specific  
355 activations across formats e.g., rotation tuning in JJ’s MC, and right-hand selectivity in MCM and  
356 MCL of RD. Figure 6B quantifies the distribution of significantly modulated channels across  
357 conditions, highlighting that format-specific tuning was preserved: rotation tuning in JJ MC and  
358 effector tuning in MCM/MCL of RD appeared in both formats. SPL again exhibited widespread  
359 modulation across all conditions in both participants. Figure 6C shows the evolution of tuning  
360 over time. In motor cortex, tuning profiles were nearly identical between intention and  
361 observation: action-selectivity in JJ’s MC and hand-selectivity in MCM and MCL of RD. SPL showed  
362 consistent tuning for action during observation in both participants; during intention, tuning was  
363 action-dominant in JJ and hand-dominant in RD. Decoding from LFPs was weaker than from SUA  
364 but followed similar trends (Fig. 6D, S10). During intention, both action and hand could be  
365 decoded above chance in all arrays (action: JJ/MC: 57.6%, SPL: 70.4%; RD/MCM: 47.8%, MCL:  
366 47.4%, SPL: 60.8%; hand: JJ/MC: 63.3%, SPL: 70.7%; RD/MCM: 73.2%, MCL: 64.4%, SPL: 67.7%).  
367 During observation, only SPL supported above-chance decoding for action (JJ: 60.1%; RD: 48.9%).  
368 Cross-format decoding (Fig. S11) recapitulated key spiking results: SPL showed robust  
369 bidirectional generalization; MCM exhibited unidirectional hand generalization; and MC of JJ  
370 showed a weak action effect. These findings indicate that high-gamma activity captures  
371 structured population level encoding even when single-unit selectivity appears sparse. This  
372 pattern should not be interpreted as evidence for a distinct representational format in the LFPs.  
373 Rather, the discrepancy reflects differences in sampling: our spike recordings capture a limited  
374 subset of neurons, whereas high-gamma signals pool over a much broader local population.  
375 Consistent with this view, spike-based population analyses (RSA, cross-decoding, trajectory  
376 analyses) already uncovered latent representational geometry despite weak tuning at the single-  
377 unit level. High-gamma activity expressed this geometry more robustly, underscoring how  
378 population-level signals can expose consistent representational structure that is only partially  
379 evident in sparsely sampled units. In SPL, the convergence of SUA, LFP, and population metrics  
380 reinforces its role as a stable, format-general hub for action representation.

381

## 382 **SPL Flexibly Represents Observed Actions Only When They Are Behaviorally Relevant**

383 To determine whether neural representations of instructed and observed actions are encoded in  
384 parallel or selectively modulated by task demands, we designed two dissociation tasks that  
385 explicitly separated intention from observation (Fig. 7A). On every trial, participant RD was  
386 presented with both an instruction cue (specifying which hand and action to perform) and a  
387 concurrent video (showing a hand performing an action). The instruction and video could be  
388 either congruent or incongruent, but task demands determined which source of information was

389 behaviorally relevant. In the no-probe variant, task blocks defined the relevant source: during the  
390 intention block, RD executed the instructed action while the concurrent video was present but  
391 not relevant to the task; during the observation block, RD passively viewed the video while the  
392 instruction cue was present but not relevant. In the probe variant, RD again executed the  
393 instructed action while a video played, but after movement completion was required to report a  
394 feature of the video (action or hand) with a saccade, making both the instruction and the video  
395 behaviorally relevant. This design enabled us to dissociate intention-related and observation-  
396 related activity and to test how behavioral relevance affects neural representations across  
397 regions. Session-level unit counts for both experiments are reported in Tables S3, S4. In the no-  
398 probe intention block, all areas encoded the instructed action, with strong hand tuning in MCM  
399 (163 units at 1.75 s) and MCL (90 at 1.25 s), and stronger action tuning in SPL (60 units at 2.25 s)  
400 (Fig. 7B, green). However, none of the areas encoded the concurrent video action while intention  
401 was underway. In the no-probe observation block, where no movement was intended, tuning for  
402 the instructed (now irrelevant) action dropped to baseline in all areas, while SPL selectively  
403 represented features of the video, with 23 units tuned at 2.25, predominantly to action identity  
404 rather than hand or interaction terms (Fig. 7B, blue). In the probe variant, tuning for the instructed  
405 action remained strong in motor cortex (MCM: 122 hand-tuned units at 2.25 s; MCL: 74 at 1.25  
406 s) and SPL (96 action-tuned at 1.25 s) (Fig 7B, gray).Crucially, SPL exhibited robust selectivity for  
407 the video features (29 units at 2.25 s), in sharp contrast to the no-probe variant where the same  
408 visual input was present but elicited no selectivity. Motor cortex, by comparison, again showed  
409 <5 tuned units for the video features (Fig. 7b, gray).

410 Decoding results mirrored the tuning patterns (Fig. 8A). During the no-probe intention block,  
411 instructed actions were decoded with high accuracy across all regions (peak accuracy: MCM:  
412 99.4%, MCL: 97.5% SPL: 91.9%; Fig. 8A, green), but decoding of the concurrent video action  
413 remained near chance (<37% in all areas). In the observation block, decoding of the instructed  
414 (irrelevant) action dropped below 42% in all regions, while decoding of the video action rose  
415 sharply in SPL (66.3% at 2.5 s) but remained weak in motor cortex (<45%) (Fig. 8A, blue). In the  
416 probe variant, decoding of the instructed action remained robust across all regions (MCM: 97.9%,  
417 MCL: 94.2%, SPL: 97.5%). Notably, the video action could now also be decoded from SPL with  
418 above-chance accuracy (52.9% at 2.3 s), whereas decoding from motor cortex remained at chance  
419 levels (Fig. 8A, gray). This contrasts with the no-probe variant, where the same visual input was  
420 present during intention but yielded no decodable information in any area, including SPL.

421 To rule out the possibility that decoding results were influenced by visual–motor congruency, we  
422 repeated all analyses in both the no-probe (intention and observation) and probe tasks using only  
423 incongruent trials. Decoding performance was virtually identical to that obtained when including  
424 all trials (Fig. S12A), indicating that population activity reflected genuine task-related  
425 representations rather than shared visual overlap. We also tested whether any units explicitly

426 encoded the congruency between instructed and observed actions. Neither tuning nor decoding  
427 analyses revealed significant selectivity for conflict type across arrays, and decoding accuracy  
428 remained at chance in both task variants (Fig. S12B).

429 We next examined the temporal stability of the instructed and video action representations  
430 within the probe task using cross-time decoding (Fig. 8B). For the instructed action, all regions  
431 showed a strong and sustained diagonal, indicating stable decoding over time. The lack of broad  
432 off-diagonal generalization suggests that these representations were maintained but gradually  
433 reconfigured rather than held in a fixed subspace. SPL exhibited a slightly broader diagonal  
434 confined to the Go epoch, indicating that representations of the executed action were more  
435 temporally sustained during movement intention. In contrast, decoding of the video action was  
436 temporally restricted. Above-chance decoding emerged only in SPL and only within a short time  
437 window during the video presentation, indicating that SPL's visual representations were brief and  
438 time-locked to sensory input, while motor cortex showed no reliable decoding.

439

440 To further characterize the structure of task representations, we trained classifiers to decode all  
441 16 trial types from the dissociation task (2 actions  $\times$  2 hands  $\times$  4 conflict types; Fig. S13). In the  
442 no-probe intention block (Fig. S13A), decoding in MCM, MCL, and SPL revealed distinct clusters  
443 corresponding to the instructed action, consistent with selective encoding of executed  
444 movements. In the observation block (Fig. S13B), decoding accuracy dropped across all areas, and  
445 confusion matrices lacked systematic structure. In the probe task (Fig. S13C), motor cortex again  
446 showed clustered decoding aligned with the instructed action. In contrast, SPL exhibited a  
447 diagonal structure in the confusion matrix, indicating that it captured the full trial identity across  
448 all 16 conditions (peak accuracy: 49.6%), including both instructed and video features. This  
449 parallel representation emerged despite the fact that the task structure was nearly identical to  
450 the intention block of the no-probe version, differing only by the presence of a post-trial probe.

451 Together, these results reveal a gating mechanism in SPL. While motor cortex consistently  
452 reflected the instructed movement, SPL encoded observed (video) actions only when they were  
453 behaviorally relevant. This selective engagement occurred despite identical visual input across  
454 task variants, indicating that SPL's visual selectivity was context-dependent rather than stimulus-  
455 driven. The absence of congruency or conflict effects confirms that decoding reflected genuine  
456 task-specific representations. In contrast, motor cortex maintained stable motor codes  
457 throughout. Overall, SPL dynamically allocated its representational resources according to  
458 behavioral relevance, supporting transient, task-dependent encoding of visual actions alongside  
459 stable motor representations.

460

461 **Discussion:**

462 We conducted the first systematic comparison of intended and observed actions using single-unit  
463 recordings in the human motor and posterior parietal cortex. In motor cortex, intended actions  
464 were robustly encoded, but passive observation failed to elicit mirror-like responses at the single-  
465 unit level. Still, population analyses revealed a weak but structured geometry during observation,  
466 partially aligned with the execution format and centered on the most strongly tuned features. In  
467 the superior parietal lobule, observed actions were reliably encoded, with most selective units  
468 maintaining shared tuning for action type across formats. These representations generalized  
469 across the population and were sensitive to behavioral relevance: when observed actions were  
470 not task-relevant, their encoding was suppressed. Our findings suggest that action observation  
471 engages distinct encoding schemes across cortical regions, reflecting a flexible, context-  
472 dependent system rather than a fixed mirror mechanism.

473 In motor cortex, the absence of mirror-like tuning at the single-unit level during passive  
474 observation contrasts with prior reports in nonhuman primates, where neurons in M1 and  
475 premotor areas exhibit consistent observation-driven responses<sup>25–27</sup>. However, population-level  
476 analyses revealed a more nuanced structure: neural activity projected into low-dimensional space  
477 revealed partially aligned trajectories between execution and observation, successful cross-  
478 decoding from observation to execution, and localized overlap in UMAP space, specifically for  
479 intention-tuned features (Figures 3–5). These results suggest that while single units do not overtly  
480 mirror observed actions, MC maintains a latent representational geometry during observation  
481 that reflects core aspects of the execution structure.

482 Jiang et al. (2020)<sup>28</sup> reported that executed and observed movements in monkey M1 and PMd  
483 occupy a shared subspace, with closely aligned population trajectories. In our recordings from  
484 human motor cortex, population overlap was more limited, confined to specific subregions and  
485 features strongly represented during intention. We also did not observe strong single-unit  
486 responses during passive observation, in contrast to reports in monkeys<sup>25</sup>, suggesting that human  
487 motor cortex may contribute less directly to action observation. Consistent with this, Rastogi et  
488 al. (2023)<sup>29</sup> found that activity in human motor cortex was primarily structured by volitional state,  
489 with observation responses substantially weaker than those during attempted movement.  
490 Differences between species may partly reflect that our participants could not reproduce  
491 observed actions with matching kinematics, which could reduce overlap, but across human data  
492 the absence of robust single-unit mirroring appears to be a general finding. Our results extend  
493 this view by showing that, even without overt motor output, observation engages a small but  
494 structured latent representation in motor cortex, aligned with features strongly encoded during  
495 intention.

496 Our population-level findings are further supported by high-gamma LFP signals, which revealed  
497 robust and condition-congruent responses in both areas during observation fulfilling the classical  
498 criteria for mirroring (Fig. 6) and closely paralleling human fMRI results, that consistently report  
499 motor cortical activation during passive action viewing<sup>30</sup>. The convergence across methods points  
500 to a representational gradient: while single units in motor cortex showed minimal tuning during  
501 observation, the population exhibited a weak but structured geometry that became more  
502 apparent at broader spatial scales. LFP, and by extension fMRI, may reflect subthreshold or  
503 spatially distributed synaptic activity. This interpretation is supported by evidence that the BOLD  
504 contrast mechanism correlates most strongly with LFPs (more so than with multi-unit activity)  
505 and primarily reflects synaptic input and intracortical processing rather than spiking output<sup>31</sup>.  
506 Our results highlight a critical distinction: population-level metrics can reveal shared  
507 representational frameworks between formats even when overt mirror responses are absent at  
508 the single-neuron level.

509 In contrast to motor cortex, SPL exhibited robust encoding of observed actions, with a large  
510 proportion of selective units showing shared tuning to the same action across execution and  
511 observation (Fig 2E). The cross-format encoding was strongest for action type pointing to a higher-  
512 order representation of action identity. Such structure was also evident across the population.  
513 Neural trajectories were aligned across formats for matching actions; cross-decoding from  
514 execution to observation and vice versa was successful for action type; and UMAP projections  
515 revealed spatial overlap (Figures 4-6). These results suggest that SPL encodes a conceptual  
516 representation of action, generalizable across sensory format and resilient to contextual  
517 mismatch (e.g., when participants do not precisely reproduce the observed movement) not tied  
518 to specific motor output. Our findings converge with a growing body of work suggesting that PPC  
519 supports abstract action encoding. Aflalo et al. (2020)<sup>24</sup> demonstrated shared population codes  
520 in human PPC for action verbs and visual action stimuli. Lanzillotto et al. (2020)<sup>32</sup> showed that AIP  
521 neurons do not encode actions invariantly, but population activity allows reliable decoding across  
522 viewpoints and formats. Similarly, Chivukula et al. (2025)<sup>22</sup> showed that somatosensory  
523 representations in PPC generalize across both experienced and observed touch. Across these  
524 studies, as in ours, PPC appears to encode not the physical parameters of an event, but the  
525 concept of the action itself. Our results extend this literature by showing that such conceptual  
526 generalization is supported by both single-unit tuning and aligned population geometry.

527 The dissociation paradigms allowed us to determine whether these abstract action  
528 representations in SPL are fixed or dynamically modulated. In the no-probe variant, SPL encoded  
529 only the instructed action, with no detectable representation of the concurrent videotstream (Fig  
530 7C, 7E). This dissociation confirms that the motor responses observed in our main task were not  
531 visually driven, ruling out the possibility that SPL activity merely reflects responses to visual input.  
532 In the probe variant (identical in sensory input but requiring participants to recall the video action

533 on every trial) SPL encoded both the instructed and video actions (Fig 7D, 7F), whereas MC  
534 encoded only the instructed action in both task variants. To our knowledge, this is the first single-  
535 neuron evidence in humans of gating between motor and visual encoding in SPL. We show that  
536 observed features are not represented by default; their encoding emerges only when they are  
537 task-relevant. When motor and visual goals conflict, internally generated actions suppress  
538 irrelevant sensory input. The dissociation between motor output and visual input demonstrates  
539 that observed actions are not mirrored automatically but are flexibly gated by task demands.

540 Such task-dependent gating aligns with prior findings in nonhuman primates and human fMRI  
541 studies showing that sensory responses in PPC are modulated by cognitive context and behavioral  
542 relevance <sup>33</sup> and extends them by demonstrating flexible population-level reconfiguration at the  
543 level of individual neurons in human SPL. The role of SPL in this process is consistent with its  
544 proposed function within the frontoparietal multiple-demand (MD) network, a domain-general  
545 system implicated in cognitive control, goal-directed behavior, and adaptive task management  
546 <sup>34,35</sup>. Rather than serving as a static relay of sensorimotor signals, PPC is increasingly viewed as a  
547 dynamic integrator whose representational structure is shaped by task goals. Models of  
548 attentional control further support this view, proposing that the dorsal frontoparietal network  
549 (including the intraparietal sulcus and superior parietal regions) allocates top-down attention and  
550 formulates predictions about incoming stimuli, while the ventral attention network centered on  
551 the temporoparietal junction and ventral frontal cortex) detects salient or unexpected events  
552 and redirects attention accordingly <sup>36</sup>. These dynamics are closely related to the principle of mixed  
553 selectivity, whereby neurons encode combinations of task-relevant features across domains, a  
554 mechanism proposed to enable flexible and high-capacity representation in cognitive systems <sup>13-</sup>  
555 <sup>15</sup>.

556 Our findings suggest that action understanding does not rely on automatic mirroring, but on a  
557 hierarchical organization in which motor cortex encodes intention-dominant signals and posterior  
558 parietal cortex flexibly integrates observed input with internal goals. This geometry-based  
559 dissociation points to context-sensitive transformations rather than reflexive resonance as the  
560 basis for linking perception to action. These conclusions are drawn from small cortical regions in  
561 two individuals with tetraplegia, raising the broader question of whether intact motor systems or  
562 other frontoparietal areas would reveal similar balances between intention and observation.  
563 Addressing such questions will be essential for testing whether the gating and geometric  
564 principles identified here reflect local properties or a general cortical strategy. In either case, our  
565 results highlight a framework in which human action representations emerge as flexible, context-  
566 dependent geometries embedded within the broader architecture of cognitive control.

567

568

569 **Methods:**

570 **Participants**

571 Participants JJ and RD are right-handed males (ages 55 and 40) enrolled in a brain-machine  
572 interface (BMI) clinical trial (clinicaltrials.gov identifier: NCT01958086), approved by the  
573 institutional review boards of Caltech, Casa Colina Hospital, and UCLA. Participant JJ sustained a  
574 C4–C5 level spinal cord injury that occurred approximately 10 years prior to enrollment. He  
575 retains voluntary control of the eyes, head, and shoulders. Participant RD sustained a C3–C4 level  
576 spinal cord injury approximately 3 years prior to enrollment. He retains similar control of the eyes,  
577 head, and shoulders, and shows weak residual movements of the wrists and thumbs. Both  
578 participants were clinically stable at the time of participation. Presurgical functional MRI  
579 confirmed task-related activation in regions near the planned implant sites.

580

581 **Neural Recordings**

582 Participant JJ was implanted in 2018 with two 96-channel Utah arrays targeting the left precentral  
583 gyrus (denoted JJ-MC) and superior parietal lobule (SPL) (denoted JJ-SPL). Participant RD was  
584 implanted in 2023 with four 64-channel Utah arrays targeting the left precentral gyrus (denoted  
585 RD-MCM, RD-MCL), SPL (denoted RD-SPL), and supramarginal gyrus (SMG). The SMG array in RD  
586 did not exhibit reliable task-related activity across sessions and was therefore excluded from all  
587 analyses. All arrays were 4 × 4 mm with 400 µm interelectrode spacing (Blackrock Microsystems).  
588 Neural signals were recorded using a 128-channel neural signal processor (NeuroPort System,  
589 Blackrock Neurotech). Multiunit activity (MUA) was sampled at 30 kHz and high-pass filtered at  
590 750 Hz. Action potentials were detected using a threshold of –3.5 times the root mean square  
591 (RMS) of the high-pass filtered (250 Hz full bandwidth signal). Local field potentials (LFPs) were  
592 recorded continuously at a sampling rate of 1 kHz.

593 **Experimental setup:** Experiments were conducted at Casa Colina Hospital and Centers for  
594 Healthcare for Participant RD, and at home for Participant JJ. In all sessions, participants remained  
595 seated in their motorized wheelchairs with their hands resting prone on a flat surface, in a well-  
596 lit room. A 30-inch LCD monitor was positioned directly in front of them. Stimulus presentation  
597 was controlled using the Psychophysics Toolbox<sup>38</sup> for MATLAB (MathWorks).

598

599 **Action Intention and Observation Task**

600 The experimental design consisted of a primary task performed under two cognitive conditions:  
601 intention and observation. In both conditions, participants viewed identical visual stimuli—a  
602 virtual hand performing actions—on a monitor positioned directly in front of them. Stimulus

603 timing and content were matched across conditions. Eye position was continuously monitored  
604 using a Tobii eye tracker to confirm that participants attended to the stimuli, although no fixation  
605 requirement was imposed.

606 In the intention block, participants were instructed to internally generate the cued action using  
607 the specified hand while looking at the screen. Participant JJ remained physically still but  
608 volitionally intended the instructed action. Participant RD, who retained partial motor function,  
609 was instructed to overtly perform the cued action. Although his movements did not always  
610 replicate the precise kinematics of the video stimuli due to physical limitations, we allowed  
611 naturalistic execution and instructed him to maintain consistency in the type of response across  
612 trials and sessions. In the observation block, participants passively viewed the same videos while  
613 remaining still. They were instructed to observe the actions without intending any movement.

614 Each trial began with a 0.5-second inter-trial interval (ITI), followed by a 0.5-second hand cue. The  
615 hand cue consisted of a static image of a virtual left or right hand holding a small parallelogram  
616 object between the thumb and index finger, indicating the instructed effector. This was followed  
617 by a 1-second symbolic action cue, presented as an overlaid arrow indicating both the action type  
618 and direction. Arrow shape specified the action: straight for sliding, curved for lifting, and circular  
619 for rotating. The endpoint of the arrow indicated the direction of movement (leftward or  
620 rightward). For sliding and lifting, this corresponded to a horizontal displacement of the object to  
621 the left or right, while for rotation it corresponded to a clockwise or counterclockwise turn. For  
622 consistency, we refer to this factor abstractly as left/right direction throughout the manuscript.  
623 The disappearance of the symbol served as the go cue. Immediately afterward, the static frame  
624 of the hand transitioned into a 1-second video showing the hand performing the cued action in  
625 the indicated direction. The task followed a fully crossed  $2$  (hand)  $\times$   $3$  (action)  $\times$   $2$  (direction)  
626 design, resulting in  $12$  unique conditions. Each participant completed  $12$  repetitions per  
627 condition, per block, in each session. Participant JJ completed five sessions, yielding a total of  $421$   
628 units in MC and  $326$  units in SPL, aggregated across sessions. Participant RD completed six  
629 sessions, yielding  $441$  units in MCM,  $479$  units in MCL, and  $532$  units in SPL.

### 630 **Dissociation Task Variants**

631 To examine how task demands and cue congruency shape action representations, Participant RD  
632 completed two additional experiments with an observation phase that is dissociated from the  
633 instruction phase. These experiments were performed only with RD, who retained partial motor  
634 function and was able to overtly execute the instructed actions. This was essential to ensure  
635 correct task performance in the dissociation paradigm, where precise execution of the cued  
636 action—despite incongruent visual input—was required. To reduce complexity, we fixed the  
637 direction of movement to rightward and used only two action types: *slide* and *rotate*, performed  
638 with either the left or right hand. This yielded a  $2$  (action)  $\times$   $2$  (hand) design. For rotation, the

639 rightward direction corresponded to a clockwise turn, while for sliding it corresponded to a  
640 rightward displacement.

641 Each trial began with a 0.5-second inter-trial interval (ITI) displaying a fixation cross. This was  
642 followed by:

- 643 • a 0.5-second hand instruction screen, indicating the instructed effector (left or right hand),
- 644 • a 1-second symbolic cue, showing an overlaid arrow that specified the instructed action  
645 type (slide or rotate),
- 646 • and a 1-second go phase, during which a video of a hand performing an action was  
647 displayed.

648 The action in the video could be congruent or incongruent with the instructed action. Specifically,  
649 the trial could present one of four cue–video pairings:

- 650 1. Fully congruent (same action and hand),
- 651 2. Action incongruent (same hand, different action),
- 652 3. Hand incongruent (same action, different hand), or
- 653 4. Action and hand incongruent (different action and hand).

654 The participant was instructed to perform the cued action with the specified hand concurrently  
655 with the video playback, regardless of what was shown.

656

### 657 **Dissociation–No-Probe Task**

658 This version included two blocks: an intention block and an observation block. In the intention  
659 block, the participant executed the instructed action while watching the video. In the observation  
660 block, the participant passively viewed the same videos, with no movement or intention. No  
661 response was required after the trial. This allowed us to dissociate encoding of instructed versus  
662 observed actions.

663

### 664 **Dissociation–Probe Task**

665 This version was identical in structure but added a 1-second probe screen immediately after the  
666 video. On each trial, the probe queried either the hand or the action shown in the video. Two  
667 icons were presented (left vs. right hand, or slide vs. rotate), and the participant was required to  
668 make a saccade to the correct icon to report what they had observed. This response was recorded

669 using the eye-tracking system. By forcing explicit recall of the observed action or effector, while  
670 the participant simultaneously performed the instructed action, this task ensured that both  
671 streams of information were behaviorally relevant.

672

673 **Spatial Distribution of Gaze:** To visualize spatial gaze patterns during the experiment, we  
674 computed two-dimensional heatmaps of gaze position separately for the intention and  
675 observation blocks, combining data across all runs and sessions. Gaze coordinates from all trials  
676 were concatenated, and two-dimensional histograms were computed using a fixed grid  
677 ( $100 \times 100$  bins) spanning the full range of observed horizontal and vertical gaze values. The  
678 resulting gaze density distributions were smoothed using interpolation for visualization, yielding  
679 continuous heatmaps that reflect the spatial concentration of gaze over the course of the  
680 experiment.

681

682 **Data Preprocessing:**

683 **Single Unit Activity (SUA) and Multiunit Activity (MUA):** Each detected waveform consisted of  
684 48 samples (1.6 ms total), including 10 samples before threshold crossing and 38 samples after.  
685 Single-unit and multiunit activity were sorted using Gaussian mixture modeling applied to the  
686 first three principal components of the waveform shapes<sup>14</sup>. In addition to spike assignments, the  
687 sorting procedure provided a quality factor ranging from 1 to 4, determined by (1) the percentage  
688 of interspike intervals shorter than 3 ms, (2) the signal-to-noise ratio of the mean waveform, (3)  
689 the projection distance between clusters, (4) the modified coefficient of variation of the interspike  
690 intervals (CV2), and (5) the isolation distance of each cluster. Units with a quality factor of 1 or 2  
691 were considered well-isolated, whereas those with a factor of 3 or 4 were classified as multiunit  
692 activity.<sup>14</sup> After spike sorting, net average responses were computed in 100 ms bins by subtracting  
693 baseline activity (-500 to 0 ms before stimulus onset) from the post-stimulus activity (0 to  
694 3000 ms after stimulus onset) on a trial-by-trial basis.

695 **Local Field Potential (LFP):** Line noise was suppressed using a combined spectral and spatial  
696 filtering approach that preserves underlying neural signals while attenuating non-neural  
697 components<sup>39</sup>. The data were then high-pass filtered above 2 Hz using a zero-phase infinite  
698 impulse response (IIR) filter. Trials in which the broadband signal amplitude exceeded two  
699 standard deviations from the session mean were excluded from further analysis. High-gamma  
700 (60–120 Hz) power was estimated using Morlet wavelet convolution with a 7-cycle resolution<sup>40</sup>.  
701 To minimize edge artifacts introduced by filtering and wavelet convolution, the first and last  
702 100 ms of each trial were discarded. Power was normalized within each trial by dividing the time–

703 frequency power at each frequency by the mean power at that frequency during the 500 ms pre-  
704 stimulus baseline.

705 **Quantification and Statistical Analysis:**

706 **Statistical Comparison to Baseline:** To identify task-modulated activity, we compared post-  
707 stimulus responses to baseline on a per-condition basis. For high-gamma analyses, this was  
708 performed at the channel level, for spiking activity, at the unit level. Neural responses (spike rates  
709 or high-gamma power) were binned into overlapping 200 ms windows with a 100 ms step size,  
710 starting at stimulus onset. For each bin, a paired t-test compared the binned activity to the mean  
711 activity during the 500 ms pre-stimulus baseline across trials. Statistical significance was assessed  
712 using a Bonferroni-corrected threshold ( $\alpha = 0.05 / \text{number of bins}$ ). A channel or unit was  
713 classified as significantly responsive to a condition if it exhibited at least three consecutive time  
714 bins with significant deviation from baseline. This analysis was performed separately for each  
715 brain region, condition, and signal type.

716 **Latency:** For each condition and each significantly responsive unit, response latency was defined  
717 as the center of the first time bin within the earliest sequence of three consecutive bins showing  
718 significant modulation relative to baseline. This latency reflects the earliest consistent deviation  
719 from baseline activity. To assess regional differences in response timing, we compared latency  
720 distributions across brain areas using one-way ANOVAs, conducted separately for each participant  
721 and for each task format (intention and observation). Each unit contributed a single latency value  
722 per condition, and group-level comparisons tested for significant differences in peak response  
723 timing between motor and parietal regions.

724 **Tuning Analysis:** To quantify selectivity for task variables, we performed a time-resolved three-  
725 way ANOVA separately for spiking activity (multi- and single-unit) and high-gamma (HG) power.  
726 For each unit or channel and for each 500 ms time bin, we computed the mean response across  
727 time. A three-way ANOVA was then used to test for main effects of action type (rotate, slide, lift),  
728 effector (left vs. right hand), and movement direction (leftward vs. rightward), as well as their  
729 three-way interaction. For the dissociation tasks, in which movement direction was held constant,  
730 a two-way ANOVA was performed with action and hand as factors. Trial labels were parsed from  
731 condition names into categorical variables corresponding to each factor. Significance was  
732 assessed using a Bonferroni-corrected threshold ( $\alpha = 0.05 / \text{number of units or channels}$ ). A unit  
733 or channel was classified as selectively tuned to a main effect (e.g., action type) if the  
734 corresponding factor reached significance in the absence of a significant interaction. Tuning to a  
735 combination of factors was labeled as an interaction effect. This analysis was performed  
736 independently for each time bin and brain region, and the number of significantly tuned units or  
737 channels was tracked across time for each tuning category.

738 **Overlap of Task-Relevant Units Across Formats:** To assess the distribution of task-related neural  
739 responses across formats, we identified task-responsive units independently for the intention and  
740 observation blocks. A unit was classified as task-responsive if it exhibited a significant increase in  
741 activity relative to baseline for at least one task condition (see *Statistical Comparison to Baseline*).  
742 This analysis was performed separately for each brain region and format. We then quantified the  
743 degree of overlap between formats by computing, for each region, the number of units  
744 responsive exclusively during intention, exclusively during observation, or during both. These  
745 distributions were used to evaluate the extent to which task-related neural activity was shared or  
746 format-specific across the two conditions.

747 **Linear Model Analysis:** We classified units based on their selectivity to task variables across  
748 observation and intention conditions. We implemented a structured model comparison  
749 framework similar to that described by Chivukula et al., 2025<sup>22</sup>. For each neuron, firing rates were  
750 averaged over a fixed task window (1–2 s after trial onset) for each of the 12 observation and 12  
751 intention conditions. These 24 condition-averaged responses were then combined into a single  
752 dataset for that unit, and a series of linear regression models was fit to predict neural responses  
753 based on different combinations of experimental factors (hand used, action type, movement  
754 direction) and format-specific terms (intention vs. observation).

755 (1) a null model including only a constant term (*Unselective*)  
756 (2) a fully shared model including action, hand, and direction as predictors with the same weights  
757 across formats (*Invariant*)  
758 (3–5) models with shared tuning to a specific task variable: action, hand, or direction (*Action,*  
759 *Hand, or Direction*)  
760 (6) an additional model in which “action” was redefined as six distinct action × direction  
761 combinations (*Action (6)*);  
762 (7) a fully shared model with all main effects and interactions (*Mixed*)  
763 (8) a format-specific model with separate parameters for intention and observation (*Idiosyncratic*)  
764 (9–10) models including task features only for intention or only for observation trials (*Single*  
765 *format*)

766 Model performance was assessed using five-fold stratified cross-validation based on condition  
767 labels, and each unit was assigned to the model with the highest cross-validated  $R^2$  value. To  
768 determine whether the observed  $R^2$  exceeded chance, we implemented a permutation test in  
769 which the neural responses were randomly shuffled across trials while keeping the design matrix  
770 fixed. For each unit, we computed a null distribution of  $R^2$  values (1,000 permutations) and  
771 derived a one-tailed p-value based on the proportion of null  $R^2$  values exceeding the true  $R^2$ . P-

772 values were corrected for multiple comparisons across units using the Benjamini–Hochberg false  
773 discovery rate (FDR) procedure ( $q = 0.05$ ). Units were considered selective if they met all of the  
774 following criteria: (1) cross-validated  $R^2 > 0.01$ , (2) permutation-derived p-value  $< 0.05$  after FDR  
775 correction, and (3) the best-fitting model was not the null model. Units that did not meet all three  
776 criteria were classified as unselective.

777 **Population Analysis:**

778 **Representational Similarity Analysis:** To evaluate the structure of neural representations across  
779 intention and observation, we performed a cross-validated representational similarity analysis  
780 (RSA), separately for each task variable: action type (3 levels), effector/hand (2 levels), and  
781 movement direction (2 levels). Trial labels were regrouped accordingly, and only task-relevant  
782 units in both formats, defined as those that were neither unselective nor best fit by single-format  
783 models in the linear model-based tuning analysis (see *Linear Model Analysis*), were included. All  
784 analyses were conducted independently per brain region. RSA was computed both *within format*  
785 (intention–intention and observation–observation) and *across format* (intention–observation),  
786 using the same framework across all comparisons. Neural responses were extracted from a fixed  
787 1–2 s post-stimulus window, and each trial was reshaped into a single feature vector by  
788 concatenating the time and unit dimensions. For each of 500 random splits, trials were divided  
789 into halves within each condition. Condition-averaged activity vectors were computed  
790 independently for intention and observation trials, and Pearson correlations were calculated  
791 between all pairs of vectors across formats, resulting in a condition-by-condition cross-format RSA  
792 matrix per split. These matrices were averaged to obtain a final similarity matrix. To test whether  
793 the observed structure reflected meaningful condition-specific information, we compared the  
794 similarity between matched and unmatched conditions by computing the mean diagonal and off-  
795 diagonal values of each RSA matrix. The difference between these values (diagonal – off-diagonal)  
796 served as a measure of structure strength. To generate null distributions, we repeated the same  
797 procedure after shuffling condition labels independently within each format prior to trial splitting.  
798 Statistical significance was assessed by comparing the observed difference to the empirical null  
799 distribution from shuffled data, separately for the cross-format matrix and for each within-format  
800 matrix (intention and observation). In addition, we computed the full RSA matrices and  
801 permutation-matched nulls for each format and task variable. Mean diagonal values were  
802 extracted as a measure of within-condition reliability and representational consistency.

803 To assess the robustness of the RSA results, we conducted control analyses using four alternative  
804 time windows (0–1 s, 0.5–1 s, 1.5–2.5 s, and 2–3 s). For each window, we recomputed RSA  
805 matrices for intention, observation, and cross-format comparisons, and then quantified similarity  
806 to the main analysis (1–2 s window) by computing the Pearson correlation between the lower  
807 triangles (excluding the diagonal) of each matrix and the corresponding 1–2 s RSA matrix. This

808 analysis provided a direct measure of how stable the representational structure was across  
809 different temporal windows.

810 We also repeated the RSA using all recorded units, rather than only task-relevant ones, and  
811 computed matrix correlations between the RSA results from all units and those from relevant  
812 units only for each comparison type (intention, observation, and cross-format).

813

814 **Linear Discriminant Analysis (LDA) Within Format:** We assessed whether neural population  
815 activity encoded task-relevant information within each format, by training LDA classifiers using a  
816 time-resolved, cross-validated decoding framework. The analysis was performed separately for  
817 each brain area and each classification level. For the main task, classifiers were trained to  
818 distinguish among: (1) the 12 fully crossed task conditions (hand  $\times$  action  $\times$  direction), and (2)  
819 individual task variables: action type (3 levels), effector/hand (2 levels), and movement direction  
820 (2 levels). Trials were relabeled accordingly, and each classification problem was evaluated  
821 independently. For the dissociation tasks, decoding was performed in two complementary ways.  
822 First, classifiers were trained to distinguish among all 16 trial types, defined by the 2 (action)  $\times$  2  
823 (hand)  $\times$  4 (conflict type) design. Second, to separately assess encoding of the instructed and  
824 observed actions, trials were relabeled based on the 2 (action)  $\times$  2 (hand) combinations  
825 corresponding to either the instructed cues or the observed video, and decoding was performed  
826 independently for each. For all analyses, neural responses were binned in 100 ms steps, and  
827 decoding was performed using non-overlapping 200 ms windows by averaging adjacent bins. Ten-  
828 fold cross-validation was used. Within each fold, principal component analysis (PCA) was applied  
829 to the training data across all time bins to reduce dimensionality. The number of components was  
830 selected to capture 95% of the variance, with an upper limit of 50 components. Both training and  
831 test data were projected into this reduced-dimensional space. LDA classifiers were trained on the  
832 reduced training data and evaluated on the held-out test set for each time window. Classification  
833 accuracy was computed per fold and averaged across folds to yield time-resolved performance  
834 curves for each brain region and classification level. For each region, the time window with the  
835 highest decoding accuracy was identified, and confusion matrices were computed at that time  
836 point. Confusion matrices were normalized by row and visualized as percent classification  
837 accuracy. To evaluate the consistency of decoding performance across sessions, we additionally  
838 ran the same decoding analysis separately within each session. This was done for each of the  
839 three individual task variables (action, hand, direction), and the maximum decoding accuracy per  
840 session was extracted. This allowed us to assess whether the results observed in the  
841 concatenated analysis were driven by any session-specific peaks or drops in performance.

842 **Cross – Time Decoding:** To evaluate the temporal stability of neural representations, we  
843 performed cross-time decoding within the probe variant of the dissociation task, separately for

844 each brain area and for classifiers trained on the instructed or video actions. The analysis followed  
845 the same preprocessing and cross-validation procedures described above. For each array, neural  
846 activity was binned in 100 ms steps, and non-overlapping 200 ms windows were created by  
847 averaging adjacent bins. Within each fold of a ten-fold cross-validation, principal component  
848 analysis (PCA) was computed on the training data across all time bins, and both training and test  
849 data were projected into the same reduced-dimensional space using the coefficients derived from  
850 the training set (95% cumulative variance threshold, maximum 50 components). LDA classifiers  
851 were then trained to discriminate either the instructed or the video actions at each time window  
852 and tested on all other time windows, generating a two-dimensional matrix of decoding accuracy  
853 (train  $\times$  test time). This procedure was repeated for all folds, and decoding accuracies were  
854 averaged across folds to yield cross-temporal generalization matrices for each array. The diagonal  
855 of the matrix reflects standard within-time decoding, while off-diagonal values quantify the  
856 degree to which representations generalize across time. Sustained off-diagonal accuracy indicates  
857 temporally stable population codes, whereas narrow, diagonal patterns correspond to dynamic,  
858 time-specific encoding.

859

860 **LDA Within Format – LFP:** To decode task variables from LFP, we extracted high-gamma (HG)  
861 power following the methodology described in Bouchard et al. 2013<sup>41</sup>. Raw LFP signals were re-  
862 referenced using common average referencing (CAR) and filtered using eight Gaussian-like  
863 bandpass filters, with logarithmically spaced center frequencies between 73 and 144 Hz. The  
864 bandwidth for each filter was scaled semi-logarithmically at 20% of the center frequency. The  
865 analytic amplitude for each filtered signal was computed using the Hilbert transform, and the  
866 resulting envelopes were downsampled to 100 Hz. Amplitude envelopes were then z-scored per  
867 channel across all timepoints and trials, and outlier suppression was applied using a hyperbolic  
868 tangent function. To reduce dimensionality across the eight frequency bands, we performed  
869 singular value decomposition (SVD) on the concatenated envelope matrix (channels  $\times$  time  $\times$   
870 frequency) and retained the first singular vector as the unified HG estimate per channel. We  
871 identified task-relevant channels by comparing HG power during a task window (1–2 s post-  
872 stimulus) against a baseline window (0–0.5 s) using paired t-tests per channel and included only  
873 those with significant differences ( $p < 0.05$ ). LDA decoding was then performed separately for  
874 each brain area and task variable (action type, effector/hand, movement direction), as well as for  
875 the full 12-condition design. Decoding was performed in 500 ms non-overlapping windows across  
876 the trial duration (−0.5 to 3 s), using 10-fold cross-validation. Classification accuracy was  
877 computed per time bin, and peak decoding performance was visualized alongside confusion  
878 matrices derived from the best-performing time window.

879 **Cross – Format Decoding:** We evaluated whether neural population representations generalized  
880 across formats, by training LDA classifiers on trials from one format (intention or observation) and  
881 testing them on the other. This analysis was performed separately for each brain region and each  
882 task variable: action type (3 levels), effector/hand (2 levels), and movement direction (2 levels).  
883 Decoding was conducted in both directions: training on intention and testing on observation, and  
884 vice versa. Neural activity was binned in 100 ms steps, and decoding was performed per time bin.  
885 For each time bin in the training format, PCA was applied to the full training dataset (all time bins  
886 and trials), and the top 50 components were retained. Training and test data were projected into  
887 this common PCA space. An LDA classifier trained on each individual training time bin was then  
888 evaluated on all test time bins, yielding a full train  $\times$  test time bin decoding accuracy matrix. This  
889 matrix captures temporal generalization and reveals whether neural representations aligned  
890 across different time points between formats. To assess statistical significance, we performed  
891 permutation testing by randomly shuffling test set labels across 1000 iterations and recomputing  
892 decoding accuracy. For each train–test pair, a p-value was computed as the proportion of  
893 permuted accuracies greater than or equal to the observed accuracy. Significance thresholds  
894 were corrected for multiple comparisons using Bonferroni adjustment.

895 **Cross – Format Decoding LFP:** To evaluate whether HG activity encoded similar task-related  
896 information across formats, we performed cross-format decoding using the same HG signal  
897 described in the within-format LFP decoding analysis (see *LDA Within Format – LFP*). For each  
898 brain area and task variable (action type, effector, direction), a linear discriminant analysis (LDA)  
899 classifier was trained on single-trial HG activity from one format (e.g., intention) and tested on  
900 data from the other (e.g., observation), and vice versa. HG power was averaged within non-  
901 overlapping 500 ms windows spanning –0.5 to 3 s, yielding one feature vector per trial per time  
902 bin. Decoding accuracy was computed for all train  $\times$  test time bin combinations, resulting in a  
903 time-resolved decoding matrix for each direction. Statistical significance was assessed by  
904 generating null distributions through 1000 permutations of the test labels. Empirical p-values  
905 were computed for each timepoint pair and corrected for multiple comparisons using a  
906 Bonferroni threshold.

907

908 **PCA Trajectory Analysis:** To visualize the temporal evolution of neural population activity during  
909 each task, we performed PCA separately for each brain region and task variable (action type,  
910 effector/hand, or movement direction). Only units classified as task-relevant in both formats  
911 based on the linear model analysis (i.e., not unselective or single format) were included. Neural  
912 responses were extracted from a time window spanning –0.5 to 2.5 s relative to trial onset, using  
913 100 ms binning. The PCA was applied jointly to intention and observation data. For each trial,  
914 neural activity was grouped by condition (e.g., action identity) and format (intention or

915 observation). Trials were averaged within each condition and format, resulting in a set of  
916 condition-averaged response matrices of size time  $\times$  units with the number of matrices equal to  
917 the number of task levels (e.g., 3 for action, 2 for hand) multiplied by 2 formats. These matrices  
918 were concatenated across time and condition, and the resulting (conditions  $\times$  time)  $\times$  units matrix  
919 was used as input to PCA. The top three principal components were retained, and each  
920 condition's time series was projected into this low-dimensional space. The resulting trajectories  
921 were plotted separately for intention and observation to compare their temporal geometry. In  
922 addition, we quantified the variance explained by the top three components in three ways: based  
923 on the PCA decomposition of the combined dataset, and separately for intention and observation  
924 by computing the variance captured within each format after projection into the shared PCA  
925 space.

926 **Procrustes Analysis:** To compare the geometry of neural trajectories between formats, we  
927 applied Procrustes analysis to the condition-averaged neural trajectories in PCA space. This  
928 analysis was performed separately for each brain region and task variable (action type,  
929 effector/hand, or movement direction). For each condition within a task variable (e.g., “lift” or  
930 “right hand”), we extracted one trajectory from the intention format and one from the  
931 observation format, both represented in the space defined by the top three principal components  
932 computed from the combined dataset. Procrustes alignment was then used to align the 3D  
933 trajectories of the two formats. This transformation computes the optimal translation, rotation,  
934 and isotropic scaling that minimizes the Frobenius norm between the two trajectories. A  
935 Procrustes distance was computed for each condition, providing a measure of geometric  
936 dissimilarity between formats. Lower values indicate greater similarity in the temporal structure  
937 of neural activity between intention and observation for that condition. As a control, we repeated  
938 the PCA and alignment procedure using all recorded units, and computed Procrustes distances  
939 for all brain regions and task variables.

940

941 **UMAP Visualization of Neural Representations:** To visualize the structure of trial-level neural  
942 activity in a low-dimensional space, we applied Uniform Manifold Approximation and Projection  
943 (UMAP) separately for each brain region. Only task-relevant units (identified via linear model  
944 analysis) were included. Neural responses were averaged over a 1–2 s window following stimulus  
945 onset. Trials from the intention and observation formats were concatenated and projected jointly.  
946 UMAP was performed using the cosine distance metric with 15 nearest neighbors and a minimum  
947 distance of 0.1. The resulting two-dimensional embeddings were used to visualize the structure  
948 of population activity across task conditions and formats. To visualize the spatial distribution of  
949 each condition in the UMAP space, we computed a separate 2D ellipse for each condition and  
950 format combination. The center of each ellipse was defined as the empirical centroid of the UMAP

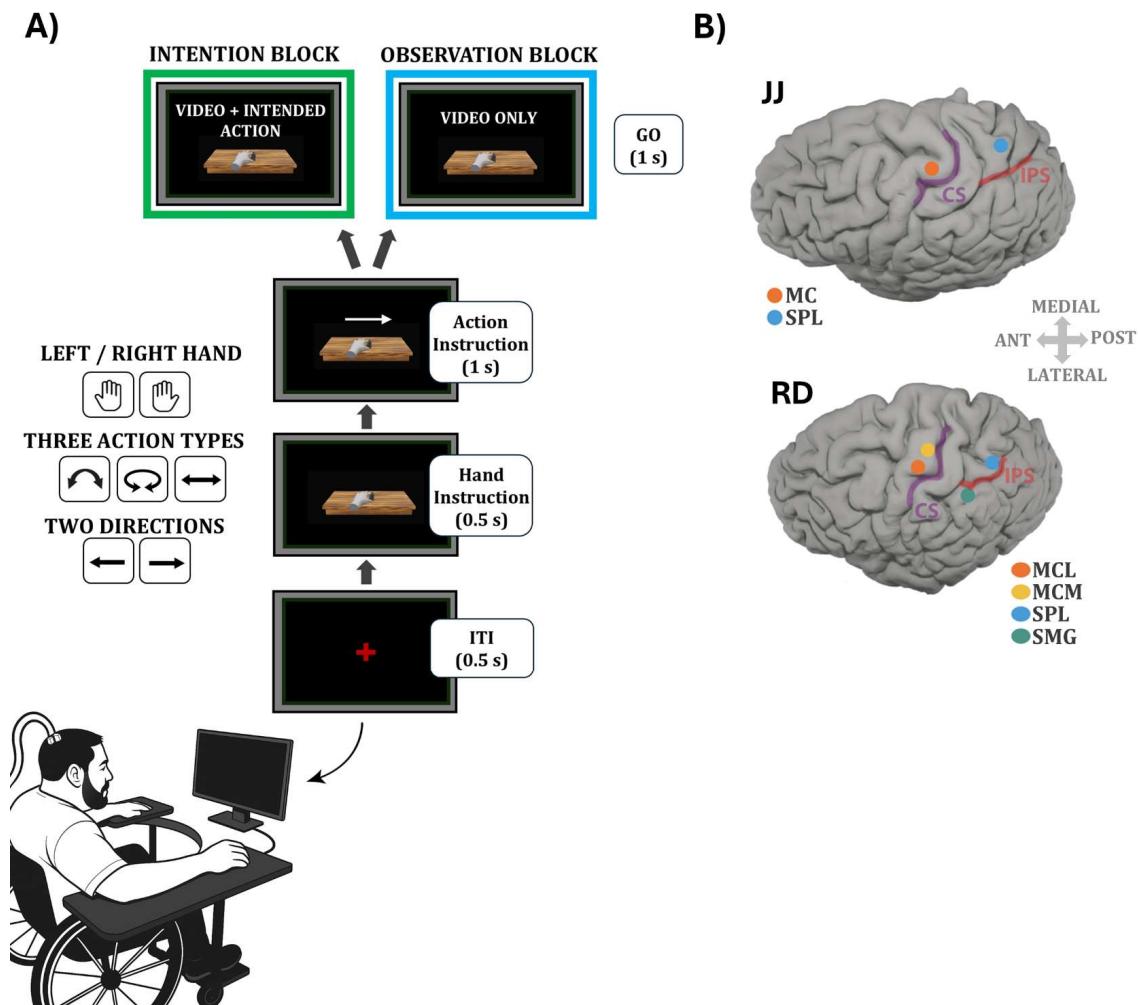
951 coordinates for that group (i.e., the mean across all trials). The shape and orientation of the ellipse  
952 were derived from the empirical 2D covariance matrix of the points. We used the eigenvectors  
953 and eigenvalues of this matrix to construct an ellipse representing the major and minor axes of  
954 the group's spread. This approach provides an interpretable summary of the distribution of trials  
955 in the reduced space, allowing visual assessment of separation or alignment between formats.

956

957 **Figures:**

958

959 **Figure 1: Experimental design and implant locations.**



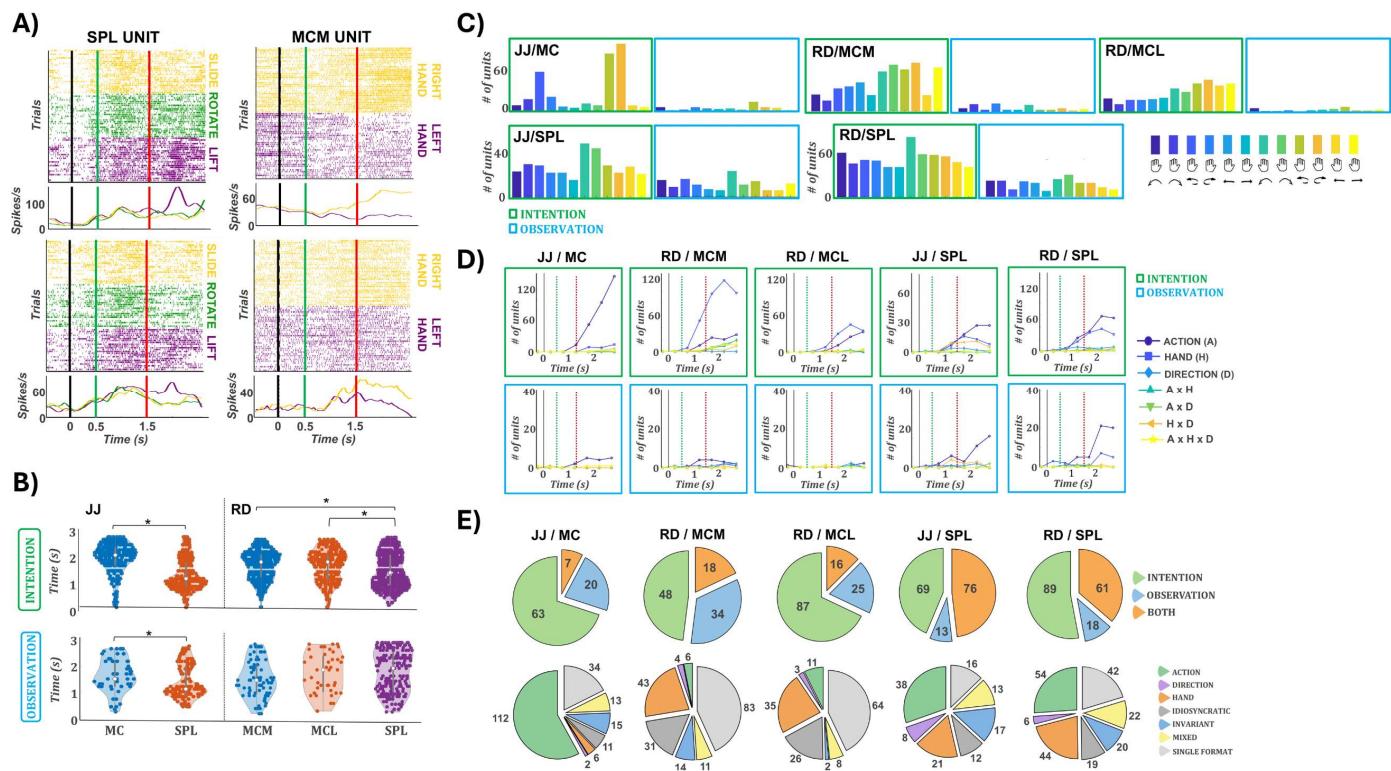
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961 **(A)** Action Intention and Observation Task. Each trial began with a 0.5 s inter-trial interval,  
962 followed by a 0.5 s hand cue and a 1 s symbolic action cue. The hand cue indicated the instructed  
963 effector (left or right), and the overlaid arrow specified the action type (slide, lift, rotate) and

964 direction (leftward or rightward). The disappearance of the cue served as the go signal, followed  
 965 by a 1 s video of the corresponding action. Participants either intended (intention block) or  
 966 passively viewed (observation block) the instructed movement. The design yielded 12 fully  
 967 crossed conditions (2 hands  $\times$  3 actions  $\times$  2 directions). **(B)** Implant locations. Participant JJ had  
 968 96-channel arrays in motor cortex (MC) and superior parietal lobule (SPL). Participant RD had four  
 969 64-channel arrays: medial and lateral motor cortex (MCM, MCL) and posterior parietal cortex  
 970 (SPL, SMG).

971

972 **Figure 2: Single-unit selectivity across intention and observation.**



973

974 **(A)** Example neurons from RD in SPL (left) and MCM (right). Top: intention; bottom: observation. Trials are color-coded by action for SPL (yellow: slide, green: rotate, purple: lift) and by hand for MCM (yellow: right, purple: left). Below each raster, the corresponding PSTHs are shown using the same color scheme. Vertical lines indicate task events: the black line (time 0) marks the hand cue, the green line at 0.5 s the action cue, and the red line at 1.25 s the go cue. The SPL neuron exhibits clear selectivity for the lift action across both formats, while the MCM neuron responds selectively to the right hand. Both neurons show format-general responses. **(B)** Violin plots of onset latencies across all arrays for intention (top) and observation (bottom). Asterisks indicate statistically significant differences. In JJ, SPL units show significantly earlier responses than MC

983 units in both formats. In RD, SPL responses are earlier than those in both MCM and MCL during  
984 intention, but not during observation. **(C)** Number of significantly responsive units per condition  
985 (Bonferroni-corrected t-test against baseline,  $\geq 3$  consecutive bins). Green and blue outlines  
986 correspond to intention and observation blocks, respectively. MC and MCM arrays show robust  
987 responses during intention but few during observation. In contrast, SPL arrays show substantial  
988 responses in both formats. **(D)** Three-way ANOVA tuning profiles over time (factors: action, hand,  
989 direction). Top: intention (green outline); bottom: observation (blue outline). Lines represent  
990 main effects and all two- and three-way interactions. In JJ, MC is strongly tuned to action. MCM  
991 and MCL (RD) are predominantly tuned to hand, followed by action. SPL in both participants  
992 shows dominant action tuning and secondary hand tuning. Interaction terms are rare. During  
993 observation, only SPL arrays preserve action tuning. **(E)** Format selectivity (top row): number of  
994 units with significant responses in intention only (green), observation only (blue), or both  
995 (orange). These counts reflect response presence but not tuning congruency. Linear model  
996 classification (bottom row): units are assigned to their best-fitting model based on cross-validated  
997  $R^2$ . Categories include shared action (green), shared hand (orange), shared direction (purple),  
998 invariant (blue), mixed (yellow), idiosyncratic (dark gray), and single-format (light gray).  
999 Unselective units are not shown. SPL arrays in both participants contain the fewest single-format  
1000 units and the highest proportion of shared action models.

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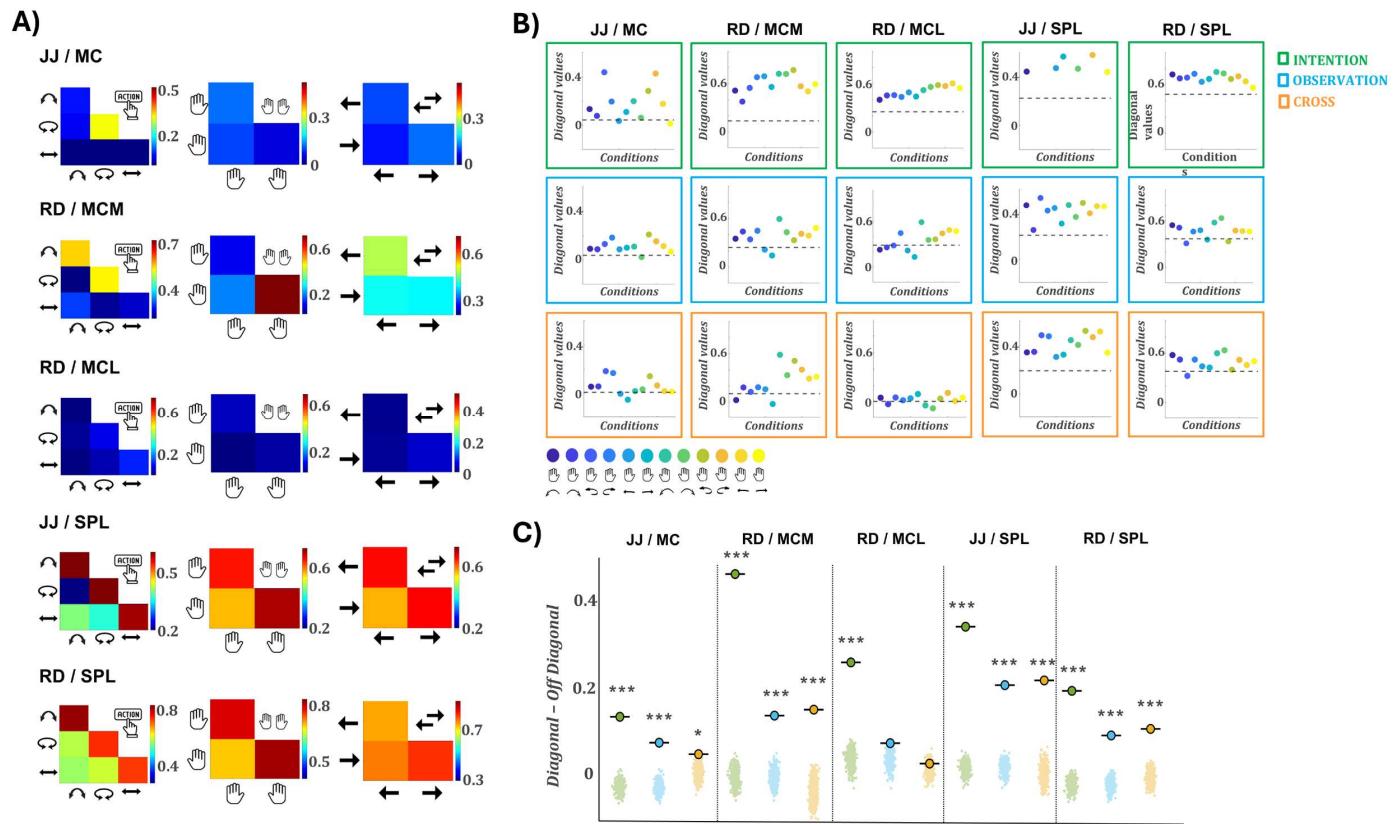
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1014 **Figure 3: Representational similarity analysis (RSA) within and between formats**

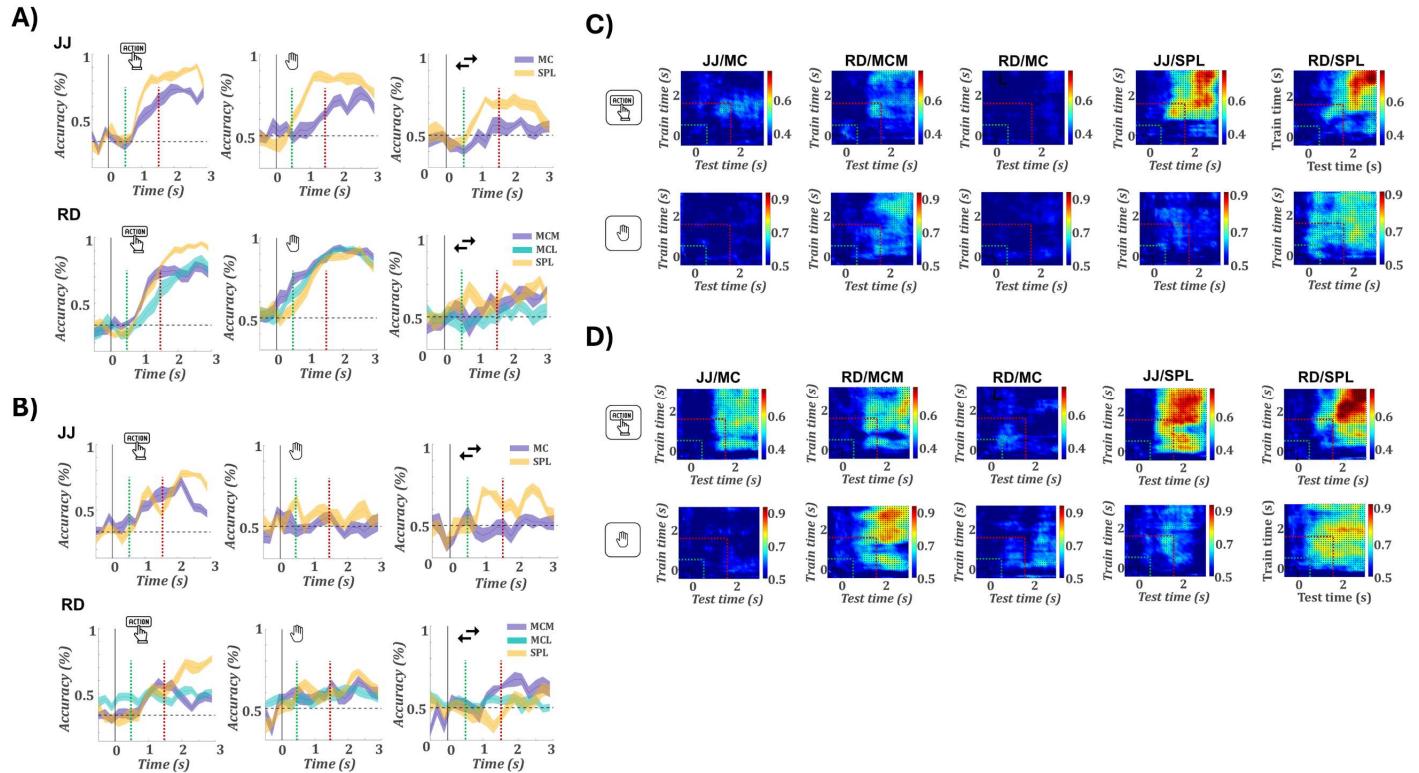


1015

1016 **(A)** Cross-format RSA heatmaps for each array, computed separately for action (left column), hand  
1017 (middle), and direction (right). Each matrix shows the correlation between condition-specific  
1018 population vectors from intention and observation formats. MC (JJ) and MCM (RD) show elevated  
1019 cross-format correlations for specific features only, rotation and right hand, respectively. MCL  
1020 shows no cross-format similarity. SPL arrays in both participants exhibit clear diagonal structure  
1021 across all three variables, indicating preserved population representations between intention and  
1022 observation. **(B)** Diagonal values of 12-condition RSA matrices for each array and format. Top row:  
1023 within-format intention; middle: within-format observation; bottom: cross-format. Each dot  
1024 represents one of the 12 conditions; dashed lines indicate the average off-diagonal value. Within-  
1025 format diagonals are consistently above the off-diagonal mean, confirming meaningful condition  
1026 structure. Cross-format results reveal isolated high values in JJ/MC (rotation) and RD/MCM (right  
1027 hand), matching the heatmaps in A. In MCL, all diagonal values are near the off-diagonal mean,  
1028 confirming a lack of structure. SPL arrays again show consistently elevated diagonals in both  
1029 participants, indicating generalizable encoding across formats. **(C)** Permutation test results for  
1030 each array and format. Each panel shows the real diagonal–off-diagonal difference (bold marker)  
1031 against a null distribution from label-shuffled permutations (transparent dots). Colors indicate

1032 format: green for intention, blue for observation, orange for cross. Asterisks denote significance  
 1033 compared to the null distribution ( $*p < 0.05$ ;  $***p < 0.001$ ). In MCL, only intention responses  
 1034 differ significantly from the null.

1035 **Figure 4: Decoding task variables within and across formats**



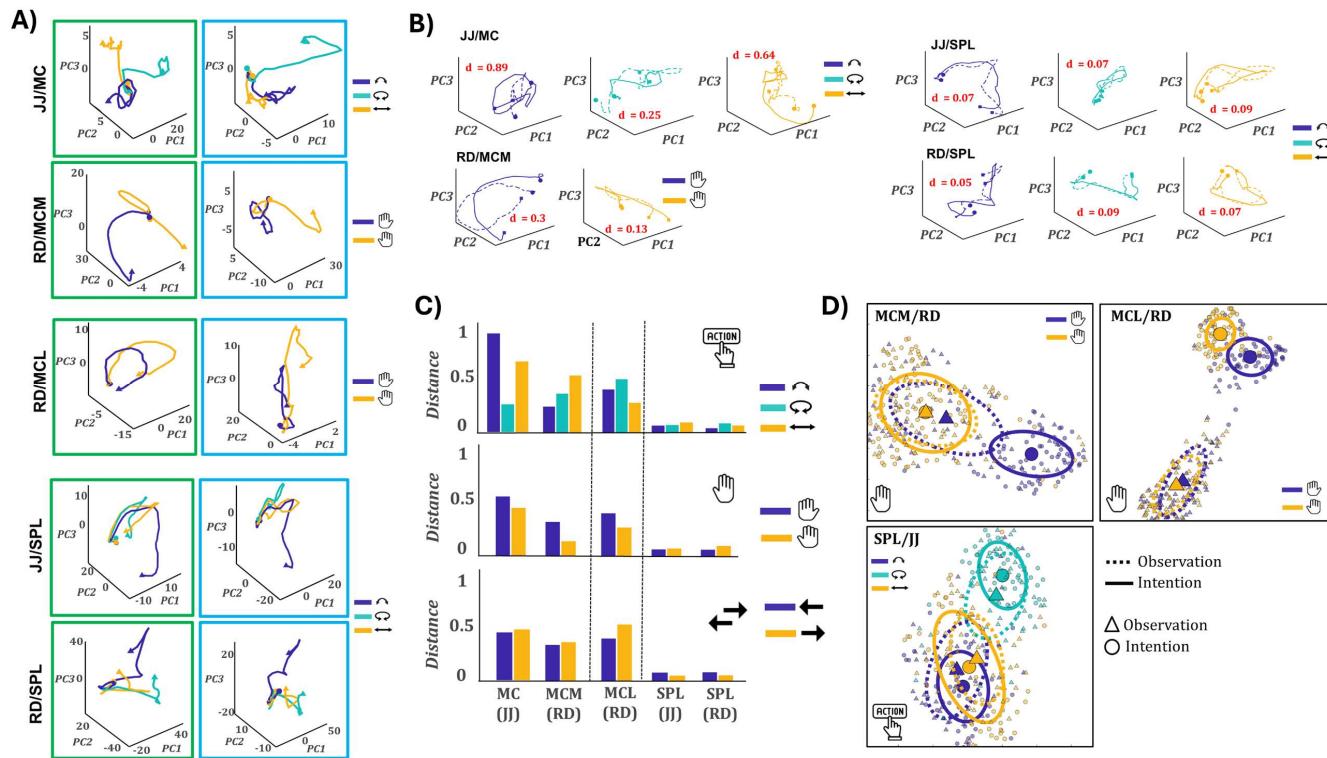
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1037 **(A)** Time-resolved decoding accuracy for action type (left), hand (middle), and direction (right)  
 1038 during intention. Top row: JJ (MC, SPL); bottom row: RD (MCM, MCL, SPL). All arrays decode action  
 1039 and hand well above chance. Vertical lines mark the action cue (green) and go cue (red). Shaded  
 1040 regions denote SEM across cross validations. The dashed horizontal line marks chance level **(B)**  
 1041 Same analysis for the observation format. Decoding performance is generally reduced compared  
 1042 to intention. SPL continues to show robust decoding, particularly for action type. **(C)** Cross-format  
 1043 decoding: classifiers trained on intention data and tested on observation. Each heatmap shows  
 1044 decoding accuracy across all combinations of training (y-axis) and testing (x-axis) time bins. Green  
 1045 and red dashed lines indicate the onset of the symbolic action cue and the go cue, respectively.  
 1046 Significant decoding time points (permutation test,  $p < 0.05$ ) are marked with dots. SPL exhibits  
 1047 strong generalization of action representations in both participants. MCL shows no evidence of  
 1048 generalization. **(D)** Reverse cross-format decoding: classifiers trained on observation data and  
 1049 tested on intention. SPL again supports robust generalization for action type and, to a lesser

1050 extent, hand. RD/MCM shows strong decoding for action and weaker generalization for hand,  
 1051 while JJ/MC also decodes action. MCL does not support generalization in either direction.

1052

1053 **Figure 5: Representational geometry of neural representations across formats.**



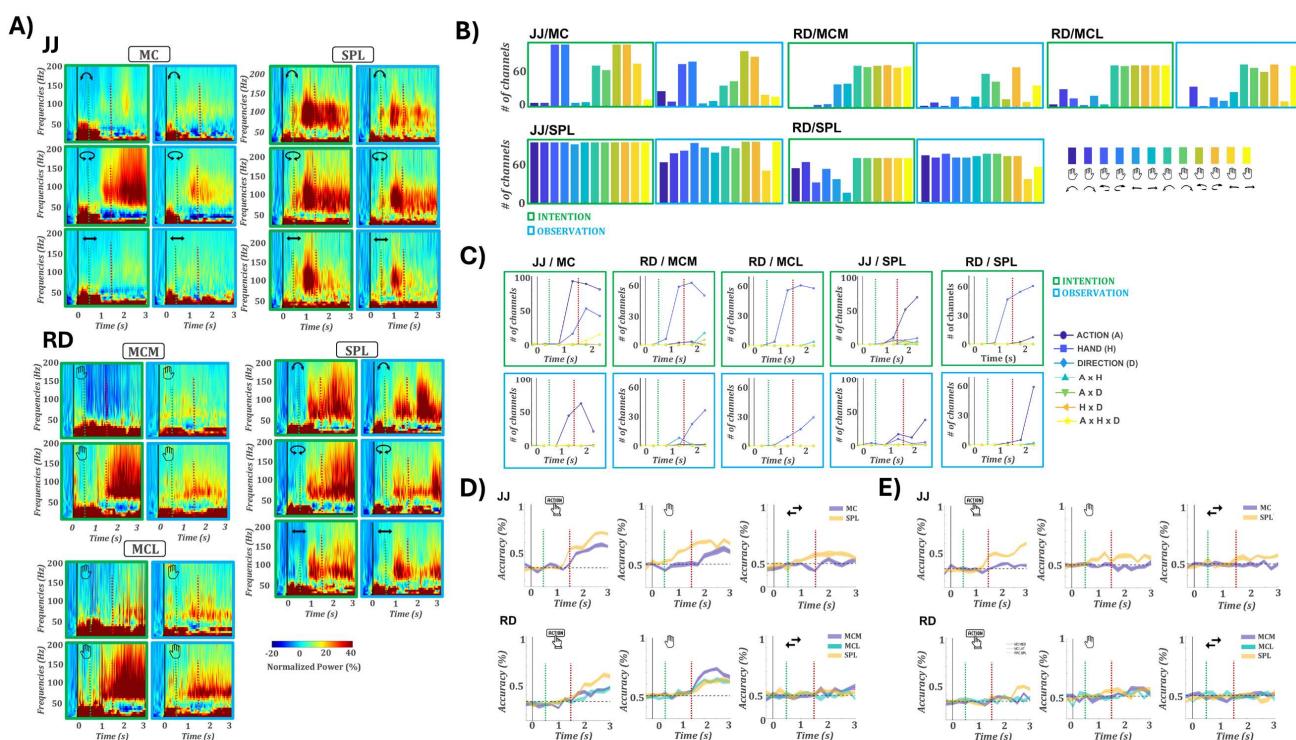
1054

1055 **A)** Example PCA trajectories for intention (left column) and observation (right column, blue  
 1056 outline), plotted in the first three principal components for different task variables: action (JJ/MC,  
 1057 JJ/SPL, RD/SPL) and hand (RD/MCL, RD/MCM). In JJ/MC and RD/MCM, single trajectories  
 1058 (rotation and right hand, respectively) show similar geometry across formats, while other  
 1059 trajectories diverge. In RD/MCL, trajectories are completely dissociated between formats. In  
 1060 contrast, in SPL (both JJ and RD), all action trajectories appear nearly identical across formats. **B)**  
 1061 Procrustes-aligned trajectories from the same examples in A, with intention shown as solid lines  
 1062 and observation as dashed lines. **C)** Distances ( $d$ ) quantify dissimilarity after alignment. In JJ/MC  
 1063 and RD/MCM, only one specific condition (rotation and right hand, respectively) aligns well across  
 1064 formats ( $d < 0.3$ ). In SPL (JJ and RD), all action trajectories align tightly with  $d < 0.1$ , indicating  
 1065 nearly identical representational geometry across formats. **C)** Summary of alignment distances  
 1066 for all arrays and task variables (action, hand, direction). SPL clearly stands out, with alignment  
 1067 distances below 0.2 across all task features, in contrast to MC and MCM where only selective  
 1068 geometries generalize, and MCL where alignment fails entirely. **D)** UMAP embeddings illustrating

1069 three representative cases of cross-format geometry. Triangles represent observation trials and  
 1070 circles represent intention. Colors denote task conditions, and ellipses enclose clusters (solid:  
 1071 intention, dashed: observation). Top left (RD/MCM, hand): Right-hand trials from both formats  
 1072 cluster together, while left-hand trials form separate clusters, indicating conditional overlap. Top  
 1073 right (RD/MCL, hand): Intention and observation clusters are completely segregated, indicating  
 1074 no shared geometry. Bottom (JJ/SPL, action): Clusters for all three actions overlap across formats,  
 1075 indicating a fully shared representational geometry.

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1077 **Figure 6: High-frequency LFP activity across formats and cortical regions.**

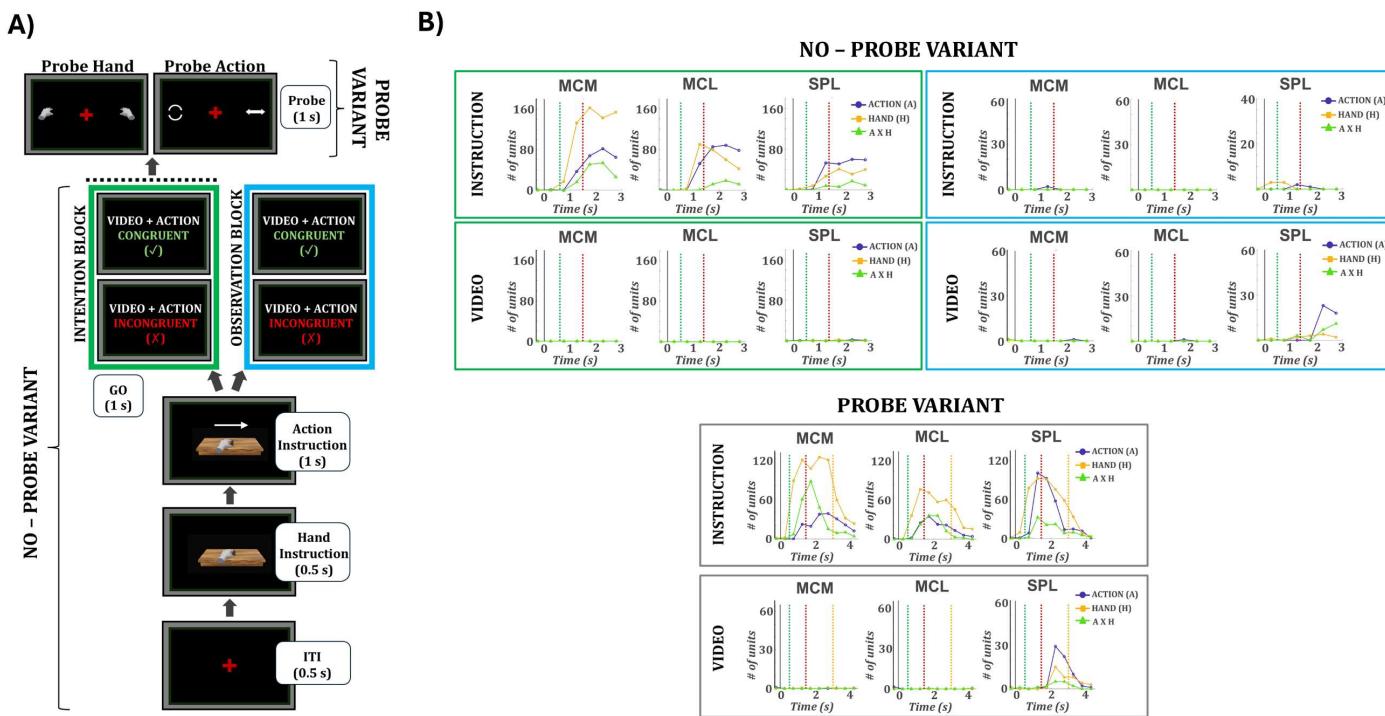


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1079 **(A)** Example spectrograms showing event-related changes in LFP power for selected conditions:  
 1080 action (JJ/MC, JJ/SPL, RD/SPL) and hand (RD/MCM, RD/MCL). Colors indicate percentage power  
 1081 change relative to baseline. Within each array, the left column (green outline) shows intention  
 1082 and the right column (blue outline) shows observation. In MC arrays, gamma-band activity is  
 1083 highly selective: e.g., rotation in JJ and right-hand responses in RD. Notably, similar selectivity  
 1084 patterns are also visible during observation. SPL arrays respond broadly to all actions in both  
 1085 formats. **(B)** Number of channels with significant power increases (t-test vs. baseline, Bonferroni-  
 1086 corrected,  $p < 0.05$  for  $\geq 3$  consecutive 100 ms bins). Green and blue outlines correspond to  
 1087 intention and observation, respectively. As seen in the spectrograms, MC/MCM arrays show

1088 selectivity for specific conditions (rotation in JJ/MC, right hand in RD/MCM) during intention,  
 1089 which is preserved during observation. SPL channels exhibit widespread activation across both  
 1090 formats and multiple conditions. **(C)** Three-way ANOVA tuning profiles over time (factors: action,  
 1091 hand, direction). Top: intention (green outline); bottom: observation (blue outline). Lines indicate  
 1092 the number of channels significantly tuned to each main effect and interaction. MC/MCM arrays  
 1093 show clear tuning for specific task variables (e.g., action in JJ, hand in RD) during intention, and  
 1094 these patterns are preserved during observation. SPL shows broad tuning to action (JJ) and hand  
 1095 (RD) during intention, and action type during observation. **(D)** Within-format decoding of action,  
 1096 hand, and direction during intention. Top: JJ; bottom: RD. Each line shows the average decoding  
 1097 accuracy across cross-validation folds; shaded regions indicate  $\pm$ SEM. The dashed horizontal line  
 1098 marks chance level. Vertical green and red dashed lines indicate the onset of the symbolic action  
 1099 cue and the go cue, respectively. All arrays show above-chance decoding for action and hand,  
 1100 though peak accuracy remains modest (<75%). **(E)** Same as D, for observation. Only SPL shows  
 1101 above-chance decoding, limited to action type in JJ and weakly in RD. Other regions fail to decode  
 1102 task features reliably during observation.

1103 **Figure 7: Dissociation tasks: neural tuning for instructed and observed actions.**

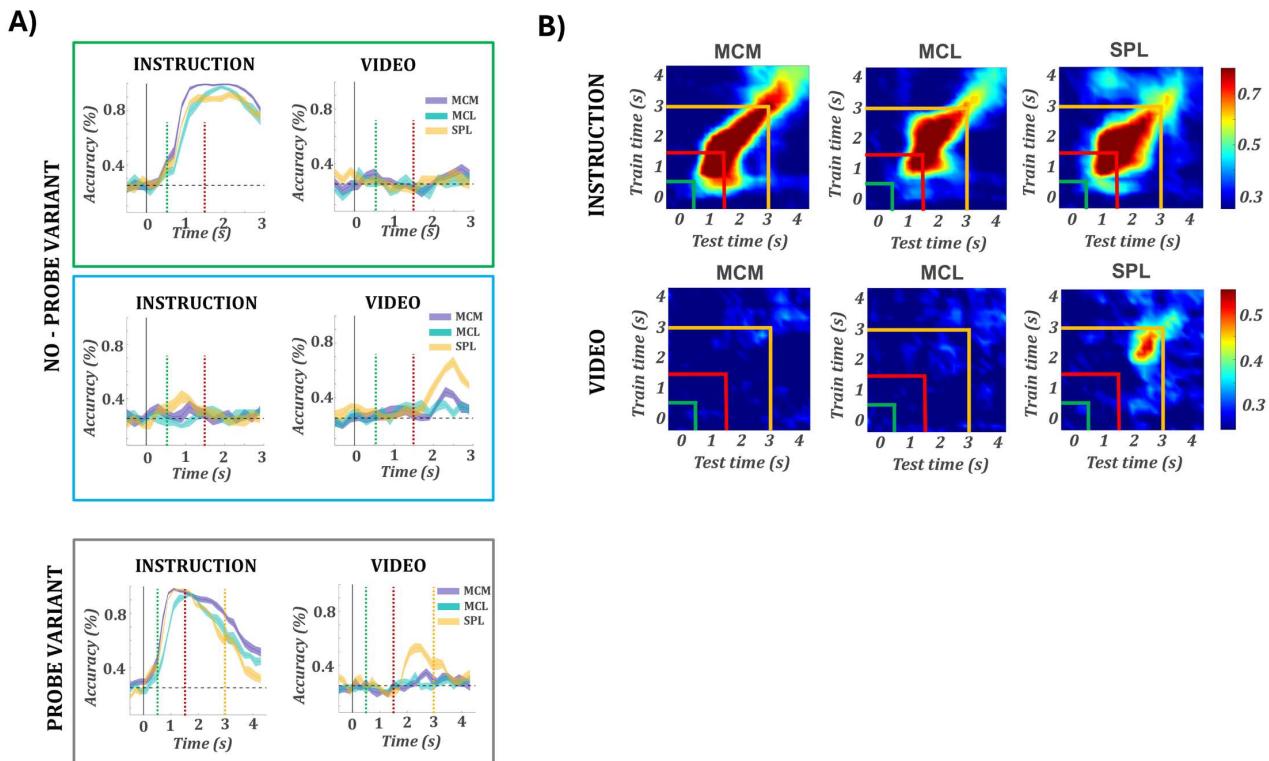


1104 **(A)** Experimental design. Each trial began with hand and action instructions, followed by a video  
 1105 that could be congruent or incongruent with the instructed action. In the probe variant, a post-  
 1106 trial cue required a saccade to report either the video action or the video hand. In the no-probe

1107 variant, participants executed the instructed action while ignoring the video (intention block) or  
1108 passively viewed the video while ignoring the instruction (observation block). **(B)** Time-resolved  
1109 tuning. Green outline: no probe variant – instruction block; blue outline: no probe variant –  
1110 observation block; gray outline: probe variant. Each plot shows the number of units tuned to the  
1111 instructed (top row) or video (bottom row) action, hand, or their interaction in MCM, MCL, and  
1112 SPL.

1113

1114 **Figure 8: Dissociation tasks: decoding of instructed and observed actions.**



1115

1116 **(A)** Decoding of instructed (left) and video (right) actions. Green outline: no probe variant –  
1117 instruction block; blue outline: no probe variant – observation block; gray outline: probe variant.  
1118 For all decoding plots, colored lines show accuracy over time for MCM (purple), MCL (teal), and  
1119 SPL (orange); shaded regions indicate  $\pm$ SEM across cross-validation folds, and the dashed  
1120 horizontal line marks chance level. In all plots, vertical lines indicate the hand cue (black), action  
1121 cue (green), video onset (red), and probe onset (orange). **(B)** Heatmaps of LDA decoding accuracy  
1122 across all train  $\times$  test time windows for a given brain area (MCM, MCL, SPL). Top row: decoders  
1123 trained on the instructed action; bottom row: decoders trained on the video action. Color  
1124 indicates mean decoding accuracy across folds. The diagonal represents within-time decoding,  
1125 whereas off-diagonal values reflect temporal generalization.

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1229 **Data Availability**

1230 All data produced in the present study are available upon reasonable request to the  
1231 authors

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1238 **Contributions**

1239 VB, JG, and RAA conceived and designed the experiment. VB performed the recordings, data  
1240 analysis and wrote the manuscript. JG and RAA supervised and guided the study. ERR, AAB,  
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1242 responsible for project administration. All authors reviewed and edited the manuscript.

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1244 **Competing interests**

1245 The authors declare no competing interests.

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