

000 NEURON-LEVEL ANALYSIS OF CULTURAL 001 UNDERSTANDING IN LARGE LANGUAGE MODELS 002

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005 ABSTRACT

006 As large language models (LLMs) are increasingly deployed worldwide, ensuring
007 their fair and comprehensive cultural understanding is important. However,
008 LLMs exhibit cultural bias and limited awareness of underrepresented cultures,
009 while the mechanisms underlying their cultural understanding remain underex-
010 plored. To fill this gap, we conduct a neuron-level analysis to identify neurons
011 that drive cultural behavior, introducing a gradient-based scoring method with ad-
012 dditional filtering for precise refinement. We identify both *culture-general* neurons
013 contributing to cultural understanding regardless of cultures, and *culture-specific*
014 neurons tied to an individual culture. These neurons account for less than 1% of
015 all neurons and are concentrated in shallow to middle MLP layers. We validate
016 their role by showing that suppressing them substantially degrades performance
017 on cultural benchmarks (by up to 30%), while performance on general natural lan-
018 guage understanding (NLU) benchmarks remains largely unaffected. Moreover,
019 we show that *culture-specific* neurons support knowledge of not only the target
020 culture, but also related cultures. Finally, we demonstrate that training on NLU
021 benchmarks can diminish models' cultural understanding when we update mod-
022 ules containing many *culture-general* neurons. These findings provide insights
023 into the internal mechanisms of LLMs and offer practical guidance for model
024 training and engineering.

025 1 INTRODUCTION

026 LLMs are rapidly spreading throughout the world with their ability to solve various tasks. Our world
027 is culturally diverse, and our knowledge, commonsense, and values are not always universal. LLMs
028 must possess cultural understanding to be deployed fairly and prevent cultural inequity. However,
029 several studies have pointed out that LLMs, which are mainly trained on English-dominant corpora,
030 often exhibit culture-related biases, generating outputs skewed toward certain highly represented
031 cultures (Naous et al., 2024; Myung et al., 2024; Sukiennik et al., 2025). In order to evaluate the
032 cultural understanding of LLMs, a number of benchmarks have been constructed (Myung et al.,
033 2024; Chiu et al., 2025; Rao et al., 2025; Zhao et al., 2024, *inter alia*). Additionally, some methods
034 have been proposed to enhance cultural awareness of LLMs (Li et al., 2024a;b; Liu et al., 2025).
035 Nonetheless, the mechanisms behind the cultural understanding of LLMs have not been well in-
036 vestigated. In order to improve the cultural understanding of LLMs efficiently and robustly, it is
037 desirable to elucidate the inner workings by which LLMs perform culture-related inference.

038 Previous studies have applied neuron-level analysis to investigate various properties of LLMs, such
039 as social bias (Yang et al., 2024) and personality (Deng et al., 2025). Regarding cultural mecha-
040 nisms, Ying et al. (2025) analyzed neurons activated most strongly when the prompt language aligns
041 with the cultural content. In addition, Namazifard & Galke (2025) proposed a method to disentan-
042 gle culture neurons from language neurons. These studies primarily examine culture in relation to
043 language, rather than the mechanisms by which LLMs shape their behavior based on cultural infor-
044 mation. Moreover, they rely on activation-based methods, which can be imprecise because cultural
045 representations are not necessarily encoded in every token of culturally relevant texts.

046 In this paper, we explore three research questions: (i) the existence and distribution of *culture-
047 general* neurons that contribute to cultural understanding across cultures, (ii) the differences of
048 *culture-specific* neurons across cultures and the correlation between these neurons and cultural re-
049

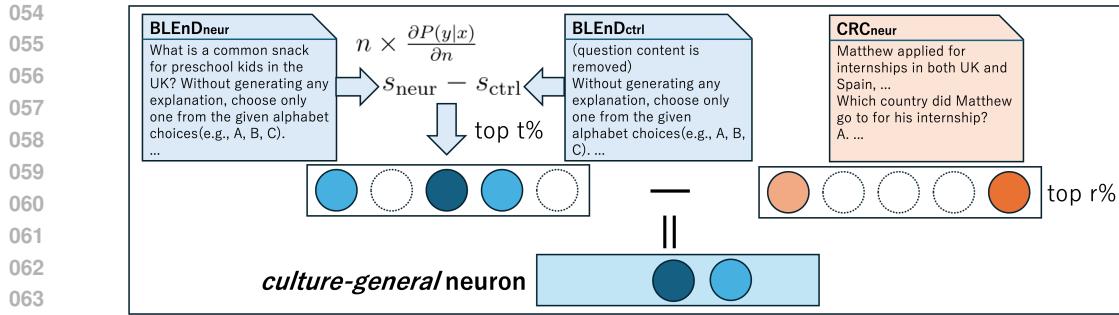


Figure 1: An overview of CULNIG when identifying *culture-general* neurons. We first select the top $t\%$ of the neurons ranked by gradient-based attribution scores on $\text{BLEnD}_{\text{neur}} - \text{BLEnD}_{\text{ctrl}}$ ($s_{\text{neur}} - s_{\text{ctrl}}$) to find neurons contributing to cultural mechanisms. By subtracting s_{ctrl} , we exclude neurons facilitating task understanding. We then remove the top $r\%$ of the neurons on CRC_{neur} to filter out superficial neurons activated by country names.

lations, and (iii) the potential engineering applications of our neuron analysis. We interpret cultural understanding along two dimensions: (a) knowledge specific to particular cultures and (b) the ability to capture differences in values across cultural backgrounds. To address these questions, we introduce **CULture Neuron Identification Pipeline with Gradient-based Scoring (CULNIG, Figure 1)**, a method to accurately identify neurons that contribute to the cultural understanding of LLMs. CULNIG employs gradient-based attribution scores to rank neurons and a control dataset to exclude neurons associated with task understanding. We also construct the CountryRC (Country Reading Comprehension, CRC) dataset to filter out superficial neurons.

We comprehensively evaluate identified neurons using both cultural benchmarks and general natural language understanding (NLU) benchmarks that do not necessarily require cultural understanding. As a result, masking *culture-general* neurons significantly degrades the cultural understanding of LLMs while having only minor impacts on the performance in NLU benchmarks. Importantly, although CULNIG leverages problems from only a subset of cultural knowledge categories, the identified neurons generalize to broader cultural mechanisms, encompassing different knowledge domains, cultural values, and multilingual settings. *Culture-general* neurons account for fewer than 1% of all neurons and are concentrated in MLP modules of shallow to middle layers. We further show that masking *culture-specific* neurons leads to LLMs losing cultural knowledge of the target and related cultures. Moreover, we demonstrate that when we fine-tune a model with NLU datasets, updating modules containing many *culture-general* neurons can cause greater degradation of cultural understanding after training. These findings illustrate how insights into the inner workings of LLMs can inform practical engineering decisions.

2 RELATED WORK

2.1 EVALUATING CULTURAL UNDERSTANDING OF LLMs

Several cultural benchmarks have been developed to measure the cultural understanding of LLMs. BLEnD (Myung et al., 2024) covers everyday knowledge across 16 cultures in six categories, with multilingual short answer questions and English multiple-choice questions (MCQs). CulturalBench (Chiu et al., 2025) is an MCQ benchmark of cultural knowledge spanning 45 countries. NormAd (Rao et al., 2025) evaluates cultural etiquette through daily-life scenarios, asking whether the behaviors are acceptable in the target country. WorldValuesBench (Zhao et al., 2024), derived from World Values Survey (WVS) Wave 7 (Haerpfer et al., 2020), assesses understanding of cultural values by a prediction task of survey responses based on demographic attributes.

Prior studies have pointed out that LLMs often exhibit cultural biases toward highly represented cultures in training corpora (Naous et al., 2024; Myung et al., 2024; Sukiennik et al., 2025). Ying et al. (2025) demonstrates Cultural-Linguistic Synergy, a phenomenon where the performance of LLMs on cultural benchmarks improves when the prompt language agrees with the cultural content. In contrast, Myung et al. (2024) reports that Cultural-Linguistic Synergy does not always appear

108 for low-resource languages, where limited language proficiency may act as a bottleneck. Building
 109 on these studies, we analyze the cultural understanding and behavior of LLMs at the neuron level,
 110 utilizing existing cultural benchmarks.
 111

112 **2.2 NEURON-BASED INTERPRETABILITY ANALYSIS**
 113

114 Mechanistic interpretability attempts to uncover the internal mechanisms of black-box LLMs, with
 115 many studies focusing on neurons as the unit of analysis. Dai et al. (2022) proposed a gradient-based
 116 attribution method to identify neurons that express a certain knowledge. They show that only a few
 117 knowledge neurons in deep layers support factual recall in BERT (Devlin et al., 2019). Using similar
 118 gradient-based attribution, Chen et al. (2025) located query-relevant neurons that facilitate question
 119 answering, and Yang et al. (2024) found bias neurons and mitigated bias by pruning them.
 120

121 Moreover, many methods have been proposed to identify neurons based on their activation probability.
 122 Tang et al. (2024) and Kojima et al. (2024) identified language-specific neurons that are activated
 123 when LLMs are prompted in a specific language, with the former introducing LAPE (Language Ac-
 124 tivation Probability Entropy). Regarding cultural understanding, Ying et al. (2025) analyzed neurons
 125 underlying Culture-Linguistic Synergy. Namazifard & Galke (2025) proposed CAPE (Culture Ac-
 126 tivation Probability Entropy) to isolate culture neurons from language-specific neurons of LAPE,
 127 using a dataset of culturally diverse texts and entropy measures.
 128

129 However, these methods often lack comprehensive evaluation across multiple cultural understanding
 130 benchmarks. Moreover, although both positive and negative activations encode useful information,
 131 activation-based approaches consider only positive activations, while clipping negative activations
 132 to zero activation probability. Thus, activation-based methods are typically limited to modules with
 133 nonlinear activation functions where negative values are clipped to zero. Also, since cultural content
 134 is not necessarily expressed in every token, unlike languages, activation probabilities may not be
 135 suitable for identifying culture neurons. Therefore, we adopt a gradient-based attribution approach
 136 and validate identified neurons across multiple benchmarks spanning different cultural attributes.
 137

138 **3 METHODS**
 139

140 In this section, we introduce CULNIG to identify *culture-general* and *culture-specific* neurons that
 141 directly support cultural understanding. Removing these neurons is expected to substantially alter
 142 model behavior on cultural benchmarks, unlike neurons that merely respond to culture-related
 143 tokens.
 144

145 **3.1 NEURONS IN LLMs**
 146

147 **Each layer of a neural network can be represented as a hidden vector whose dimensions correspond**
 148 **to neurons. For the concept of neurons in an LLM, we follow Yu & Ananiadou (2024). Let $h_i^{(l)}$**
 149 **denote the hidden vector of the i -th token at the l -th layer. In transformer-based LLMs (Vaswani**
 150 **et al., 2017), the l -th layer transforms its input as $h_i^{(l)} = h_i^{(l-1)} + a_i^{(l)} + f_i^{(l)}$, where $a_i^{(l)}$ and $f_i^{(l)}$**
 151 **denote the outputs of the attention and MLP modules, respectively.**

152 In (multi-head) attention layers, query, key, and value vectors are first computed as $q_i^{(l)} = W_q^{(l)} h_i^{(l-1)}$,
 153 $k_i^{(l)} = W_k^{(l)} h_i^{(l-1)}$, and $v_i^{(l)} = W_v^{(l)} h_i^{(l-1)}$, where $W_q^{(l)}, W_k^{(l)}, W_v^{(l)} \in \mathbb{R}^{DH \times d}$ denote query, key,
 154 and value matrices. D is the head dimension and H is the number of heads. Then, each vector is
 155 split into H heads, and the outputs for each head h are calculated as follows:
 156

$$\alpha_i^{(l,h)} = \text{softmax}\left(\sqrt{\frac{1}{D}}(q_i^{(l,h)} \cdot k_1^{(l,h)}, \dots, q_i^{(l,h)} \cdot k_i^{(l,h)})\right) \quad (1)$$

$$o_i^{(l,h)} = \sum_{j=1}^i \alpha_{i,j}^{(l,h)} v_j^{(l,h)} \quad (2)$$

162 Head outputs are gathered with the output matrices $\mathbf{W}_o^{(l,h)} \in \mathbb{R}^{d \times D}$ to obtain the final output as:
 163

$$\mathbf{a}_i^{(l)} = \sum_{h=1}^H \mathbf{W}_o^{(l,h)} \mathbf{o}_i^{(l,h)} \quad (3)$$

167 In MLP layers, recent LLMs commonly employ gated linear unit (Shazeer, 2020), expressed as:
 168

$$\mathbf{f}_i^{(l)} = \mathbf{W}_{\text{down}}^{(l)} \left(\sigma(\mathbf{W}_{\text{gate}}^{(l)}(\mathbf{h}_i^{(l-1)} + \mathbf{a}_i^{(l)})) \odot \mathbf{W}_{\text{up}}^{(l)}(\mathbf{h}_i^{(l-1)} + \mathbf{a}_i^{(l)}) \right) \quad (4)$$

170 $\mathbf{W}_{\text{gate}}^{(l)}, \mathbf{W}_{\text{up}}^{(l)} \in \mathbb{R}^{N \times d}, \mathbf{W}_{\text{down}}^{(l)} \in \mathbb{R}^{d \times N}$ are projection matrices, σ is the activation function, and N
 171 is the intermediate size.
 172

173 Geva et al. (2021) show that MLP modules can be interpreted as key-value memories. The output
 174 $\mathbf{f}_i^{(l)}$ is expressed as a weighted sum of the column vectors of $\mathbf{W}_{\text{down}}^{(l)}$ (subvalues), and the weights
 175 are computed as the inner products of the inputs and the row vectors of $\mathbf{W}_{\text{gate}}^{(l)}$ and $\mathbf{W}_{\text{up}}^{(l)}$ (subkeys).
 176 The k -th neuron in the l -th layer gate projection is given by $n_{\text{gate}}^{(l,k)} = (\mathbf{W}_{\text{gate}}^{(l)}(\mathbf{h}^{(l-1)} + \mathbf{a}^{(l)}))_k$,
 177 which functions as a weight for the corresponding subvalue. By analyzing the contribution of these
 178 intermediate neurons, MLP outputs can be decomposed into a sum of subvalues. For MLPs, we
 179 focus on neurons in the gate projection, since the gate and up projections share the same subvalue,
 180 and gate neurons play a role as a gate to determine whether they pass the weights. Similarly, the
 181 output of an attention module can be decomposed into a weighted sum of the column vectors of
 182 $\mathbf{W}_o^{(l,h)}$, and the weights are determined by query, key, and value vectors. Thus, we search for
 183 neurons from the query, key, and value modules.

184 3.2 NEURON ATTRIBUTION SCORES

186 In order to quantify the importance of each neuron on a given instance, we adopt the method based
 187 on Yang et al. (2024). Let $P(y|x)$ denote the probability of the output sequence y assigned by the
 188 model when given an input sequence x . The attribution score of the neuron $n^{(l,k,i)}$ at the i -th token
 189 position is calculated using the following formula:
 190

$$s^{(l,k,i)}(x, y) = n^{(l,k,i)} \times \frac{\partial P(y|x)}{\partial n^{(l,k,i)}} \quad (5)$$

193 We then take the maximum score across token positions:
 194

$$s^{(l,k)}(x, y) = \max_i s^{(l,k,i)}(x, y) \quad (6)$$

196 Note that Equation 5 can be viewed as a first-order approximation of the causal effect of neuron
 197 $n^{(l,k,i)}$. Let $P(y|x, n^{(l,k,i)} = u)$ denote the output probability when the activation value of $n^{(l,k,i)}$ is
 198 u , and \bar{u} denote the actual activation. The causal effect of $n^{(l,k,i)}$ on probability is $P(y|x, n^{(l,k,i)} = \bar{u}) - P(y|x, n^{(l,k,i)} = 0)$. Here, we expand $P(y|x, n^{(l,k,i)} = u)$ around \bar{u} using the Taylor expansion
 199 as follows:
 200

$$P(y|x, n^{(l,k,i)} = u) \approx P(y|x, n^{(l,k,i)} = \bar{u}) + \frac{\partial P(y|x, n^{(l,k,i)} = \bar{u})}{\partial \bar{u}} \times (u - \bar{u}) \quad (7)$$

203 When we set $u = 0$, we obtain the following formula:
 204

$$s^{(l,k,i)}(x, y) = \bar{u} \times \frac{\partial P(y|x, n^{(l,k,i)} = \bar{u})}{\partial \bar{u}} \approx P(y|x, n^{(l,k,i)} = \bar{u}) - P(y|x, n^{(l,k,i)} = 0) \quad (8)$$

207 To calculate the causal effects of all neurons, we have to run the inference by masking each neuron
 208 one-at-a-time, which requires an enormous computational cost because LLMs typically contain
 209 millions of neurons (Table 12). In contrast, we can efficiently calculate $s^{(l,k,i)}(x, y)$ in a single run.
 210

211 We aggregate the score on a dataset D with Q instances as the weighted sum over the exact proba-
 212 bility:
 213

$$s^{(l,k)}(D) = \sum_{q=1}^Q P(y_q|x_q) \times s^{(l,k)}(x_q, y_q) \quad (9)$$

214 This is because when the model predicts the correct answer with higher confidence, it should contain
 215 more reliable information.
 216

216 3.3 NEURON SELECTION
217

218 To identify *culture-general* and *culture-specific* neurons, we use the MCQs from BLEnD, which
219 provide sufficient instances and reduce the risk of overfitting to individual examples. BLEnD covers
220 16 countries and six categories, ensuring diversity in cultural topics. To test whether identified
221 neurons generalize across different domains of cultural knowledge, we split BLEnD by category:
222 three categories (*food*, *work-life*, *sport*) for neuron identification ($\text{BLEnD}_{\text{neur}}$) and the remaining
223 three (*education*, *family*, *holidays/celebrations/leisure*) for evaluation ($\text{BLEnD}_{\text{test}}$). BLEnD provides
224 500 questions, and each question has multiple instances derived from different answer choices. We
225 sample up to five instances per question to balance the number of instances of each question, yielding
226 12,701 instances in $\text{BLEnD}_{\text{neur}}$ and 10,331 in $\text{BLEnD}_{\text{test}}$.

227 Moreover, we prepare $\text{BLEnD}_{\text{ctrl}}$ to isolate neurons that contribute purely to cultural inference. In
228 $\text{BLEnD}_{\text{ctrl}}$, the question content is removed, leaving only the answer choices and the instruction for
229 the answer format (Table 4). Neuron scores are calculated as $s^{(l,k)}(\text{BLEnD}_{\text{neur}}) - s^{(l,k)}(\text{BLEnD}_{\text{ctrl}})$,
230 so that we can exclude neurons related to other properties, such as task understanding.

231 Table 1: An example of the CountryRC (CRC) dataset.
232

233 Passage	234 Question
235 Matthew applied for internships in both {country_A} and 236 {country_B}, but only the company in {country_A} responded. He 237 accepted and worked there over the summer.	238 Which country did Matthew go 239 to for his internship? A. ...

238 Since BLEnD evaluates culturally dependent knowledge, all the problems explicitly include country
239 names. Thus, the top-scoring neurons on $\text{BLEnD}_{\text{neur}}$ may contain superficial neurons that simply
240 respond to tokens of country names rather than cultural content. To filter out such superficial neu-
241 rons, we construct another control dataset called CountryRC (CRC), in which the correct answer is
242 always a country name that appears in the context (Table 1). We utilize ChatGPT¹ to create CRC.
243 Answering CRC requires models to recognize and propagate information about the country name,
244 but it does not involve cultural understanding. CRC contains 50 problems per country, with half
245 used for neuron identification (CRC_{neur}), and the remainder for evaluation (CRC_{test}).

246 For *culture-general* neurons, we first select the top $t\%$ of neurons ranked by $s^{(l,k)}(\text{BLEnD}_{\text{neur}}) -$
247 $s^{(l,k)}(\text{BLEnD}_{\text{ctrl}})$, and then exclude the top $r\%$ ranked by $s^{(l,k)}(\text{CRC}_{\text{neur}})$. This procedure defines
248 CULNIG-general. For *culture-specific* neurons of a country c , we first apply the same process
249 to select neurons using only the instances of c in the datasets, with an additional filtering step.
250 Specifically, the score for c is calculated as $s^{(l,k,c)} = s^{(l,k)}(\text{BLEnD}_{\text{neur}}^{(c)}) - s^{(l,k)}(\text{BLEnD}_{\text{ctrl}}^{(c)})$. We
251 compute the z-score of each neuron over the 16 countries in BLEnD as $z^{(c)} = \frac{s^{(l,k,c)} - \mu}{\sigma}$, where μ
252 and σ are the mean and standard deviation of $s^{(l,k,c)}$ across countries. Neurons with $z^{(c)} < 0.5$ are
253 removed, as they are likely to contribute to multiple cultures. This threshold of z-score is determined
254 through a preliminary experiment. The whole pipeline defines CULNIG-specific.

255 4 EXPERIMENT AND ANALYSIS
256

257 In this section, we first describe our experimental settings in Section 4.1. We then compare the roles
258 of each module and decide the thresholds in Section 4.2. Based on its result, we identify *culture-
259 general* neurons in Section 4.3 and *culture-specific* neurons in Section 4.4. Next, we perform further
260 analysis about what these neurons encode and compute in Section 4.5. Finally, we show a potential
261 application of our findings from an engineering perspective in Section 4.6.

262 4.1 MODELS AND DATASETS
263

264 In our experiments, we use gemma-3-12b-it, gemma-3-27b-it (Gemma Team, 2025), Qwen-3-
265 14B (Qwen Team, 2025), Llama-3-8B-Instruct (Grattafiori et al., 2024), phi-4 (Abdin et al., 2024),

266 267 268 269 ¹<https://chatgpt.com/overview>

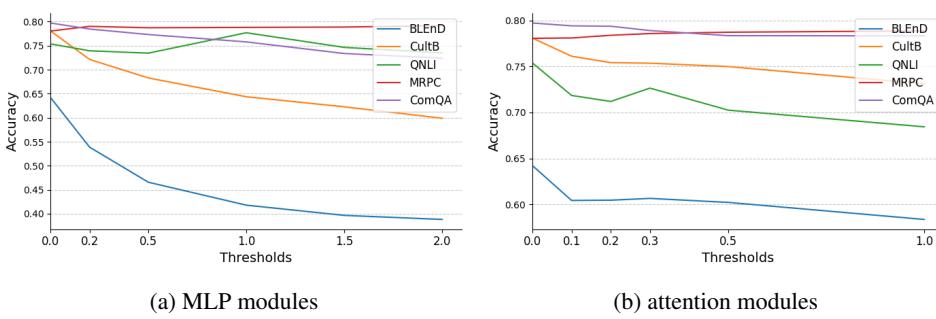


Figure 2: Accuracy of gemma-3-12b-it on each benchmark as more top-scoring neurons on BLEnD (threshold t) are masked, with neurons selected from MLP and attention modules, respectively.

and Falcon3-10B-Instruct (TII Team, 2024). We select various state-of-the-art open-source models to demonstrate the robustness and generalizability of our findings (see Appendix B for details).

As explained in Section 3.3, we use BLEnD_{neur}, BLEnD_{ctrl}, and CRC_{neur} for neuron identification. For evaluation, we employ BLEnD_{test} and CulturalBench (CultB) to measure cultural knowledge, NormAd as a task involving both cultural knowledge and values, and WorldValuesBench (WVB) to assess understanding of cultural values. We also use short answer questions (SAQs) of BLEnD_{test} to evaluate LLMs in a different task and multilingual settings. In addition, we utilize four NLU benchmarks: CRC_{test}, CommonsenseQA (ComQA) (Talmor et al., 2019), QNLI, and MRPC (Wang et al., 2019), as comparison tasks that do not necessarily require cultural understanding.

Regarding evaluation metrics, we use accuracy (%) for all benchmarks except WVB. For WVB, we frame the task as a prediction of a questionnaire response given the country. The questionnaire uses a Likert scale, and we adopt the score_c metric based on Xu et al. (2025):

$$\text{score}_c = \frac{1}{N} \sum_{n=1}^N \left(1 - \frac{|a_c^{(n)} - p_c^{(n)}|}{\text{max distance}} \right) \times 100 \quad (10)$$

$a_c^{(n)}$ is the majority answer among participants from country c , $p_c^{(n)}$ is the model prediction, and max distance is the maximum possible distance between the options and $a_c^{(n)}$. A higher score_c indicates greater alignment.

Considering the sensitivity of LLMs to task instructions (Zhan et al., 2024), we prepare four prompt formats for each benchmark using ChatGPT (for BLEnD, the task instruction is included in the questions, so we prompt them without additional instructions). Further details are given in Appendix A.

4.2 ROLES OF MODULES: ATTENTION VS MLP

First, we conduct a preliminary experiment to analyze the roles of each module and decide the threshold in CULNIG-general. We separately select neurons from MLP and attention modules of gemma-3-12b-it, varying the threshold t for the top-ranked neurons. We fix the threshold for CRC_{neur} to $r = 1\%$. Figure 2 shows the evaluation results when masking the identified neurons.

We find that masking MLP neurons causes substantial degradation on cultural benchmarks, while accuracies on QNLI and MRPC remain unaffected. For ComQA, the accuracy shows a moderate drop, likely because ComQA contains culture-related questions (e.g., What island country is ferret popular? → great britain). Beyond $t = 1\%$, declines on BLEnD_{test} and CultB become gradual and parallel those on QNLI and ComQA, indicating that additional neurons contribute less specifically to cultural understanding. For attention neurons, the overall impact is smaller, but the scores on cultural benchmarks and QNLI decline to some extent. Although QNLI is solvable only with in-context information, it contains cultural sentences (e.g., What is the first major city in the stream of the Rhine?). Cultural knowledge can help solve QNLI, so the reduction may come from lost cultural understanding. Therefore, attention modules can still contain culture neurons. Beyond $t = 0.2\%$, the slopes on cultural benchmarks are similar to those on QNLI and ComQA.

324
 325 Table 2: Evaluation results of masking *culture-general* (cult) and random (rand) neurons. Random
 326 scores are averaged over ten seeds of neuron selection. Values in parentheses denote standard devi-
 327 ations. **Bold** values indicate statistically significant score reductions relative to the random scores.
 328

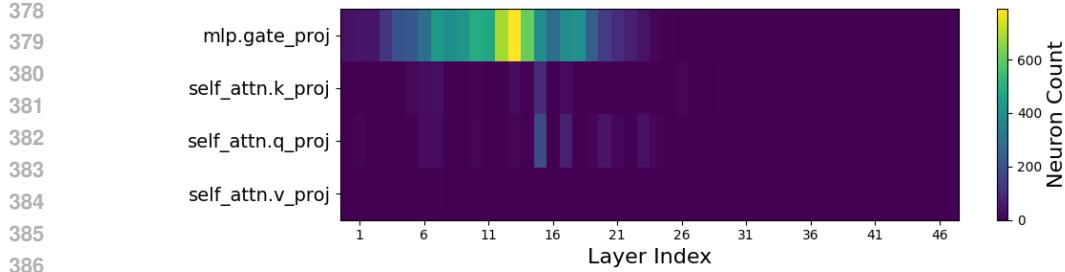
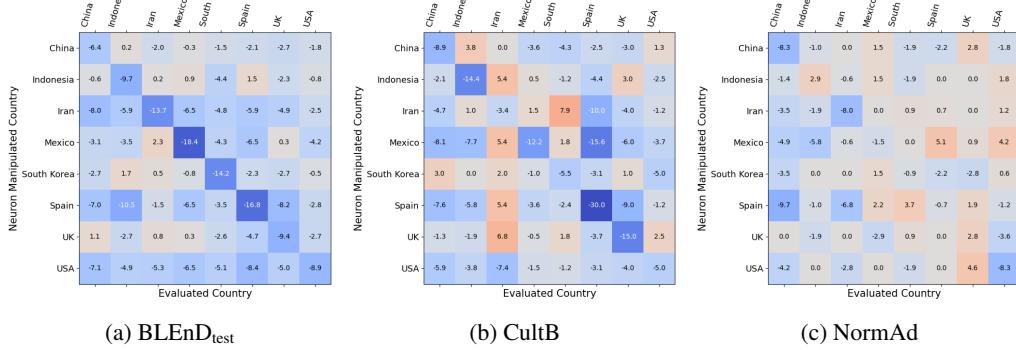
Model	#Neuron	BLEnD _{test}	CultB	NormAd	WVB	ComQA	QNLI	MRPC
Chance rate	-	25.00	25.00	33.33	49.85	20.00	50.00	50.00
gemma-3 -12b-it	orig	0	64.22	78.08	58.54	64.08	79.71	75.37
	cult	8,087	37.93	62.00	52.02	58.46	75.10	72.77
	rand	8,087	63.57(0.46)	77.31(0.28)	57.55(0.57)	64.03(0.59)	79.18(0.60)	75.46(4.81)
gemma-3 -27b-it	orig	0	61.37	81.32	58.76	64.47	80.88	91.43
	cult	14,273	39.96	69.76	52.31	60.98	79.32	90.81
	rand	14,273	62.17(3.15)	78.32(7.11)	57.19(1.62)	62.07(7.03)	78.40(6.71)	87.56(9.87)
Qwen3 -14B	orig	0	65.96	76.92	56.85	65.22	81.76	71.31
	cult	7,340	35.84	57.07	49.02	60.70	75.23	76.20
	rand	7,340	65.47(0.49)	75.98(0.40)	56.26(0.65)	64.46(1.04)	80.86(0.42)	71.49(1.2)
Llama- 3.1-8B- Instruct	orig	0	60.18	70.54	47.71	64.05	76.74	64.43
	cult	4,268	32.19	36.94	37.65	51.68	51.97	48.64
	rand	4,268	57.75(0.97)	67.25(1.03)	43.88(1.59)	61.55(1.71)	72.84(1.24)	55.78(6.05)
phi-4	orig	0	63.89	78.30	59.68	65.0	80.43	89.15
	cult	7,447	35.05	57.72	51.84	66.48	70.60	85.84
	rand	7,447	63.29(0.63)	76.94(1.71)	56.38(2.98)	61.82(2.67)	78.89(2.10)	86.98(1.93)
Falcon3 -10B- Instruct	orig	0	57.98	71.74	55.26	58.00	79.73	74.57
	cult	9,282	35.47	56.81	48.75	59.16	71.85	70.30
	rand	9,282	57.64(0.31)	71.07(0.23)	54.06(1.39)	57.4(0.83)	78.89(0.71)	74.17(3.19)

346
 347 These results corroborate prior studies showing that transformer MLPs primarily support knowledge
 348 recall, whereas attention modules facilitate in-context information processing (Meng et al., 2022;
 349 Ortu et al., 2024). This observation suggests that LLMs can rely more heavily on MLP neurons
 350 to solve cultural benchmarks, which require recall of out-of-context knowledge. Based on these
 351 observations, we adopt different thresholds for MLP and attention neurons in CULNIG-general,
 352 setting $t_{\text{MLP}} = 1\%$ and $t_{\text{attn}} = 0.2\%$. **These thresholds are further validated by the sensitivity**
 353 **analysis described in Appendix C**. In CULNIG-specific, we do not separate MLP and attention
 354 neurons, since the z-score-based filtering step can remove neurons that facilitate task understanding.
 355 We set $t = 0.3\%$ and $r = 1\%$, reflecting the expectation that *culture-specific* neurons are fewer than
 356 *culture-general* neurons.

358 4.3 CULTURE-GENERAL NEURONS

360 With the settings described in Section 4.2, we identify *culture-general* neurons. Table 2 shows the
 361 evaluation results when suppressing *culture-general* neurons and random neurons averaged over ten
 362 seeds. In the table, p-values are defined as the probability that the score reduction with random
 363 neurons is greater than or equal to that with *culture-general* neurons, estimated by setting a boot-
 364 strapping sample size to 2,000. Here, the scores of random neurons are computed in two ways: the
 365 average over ten seeds and the score of a uniformly sampled single seed (for sensitivity analysis). If
 366 both p-values are smaller than 0.05, *culture-general* neurons are regarded as statistically significant.

367 We observe that eliminating *culture-general* neurons consistently causes significant degradation on
 368 cultural benchmarks, while the impact on NLU benchmarks is smaller. In particular, for BLEnD_{test},
 369 the score drops substantially up to 30%, although the identified neurons account for fewer than 1%
 370 of the total. For CRC_{test}, the models achieved almost 100% accuracy both before and after masking
 371 neurons (Table 23), suggesting that few superficial neurons were included. Notably, although
 372 neurons are identified solely using specific cultural knowledge categories, performance also declines on
 373 the unseen categories (BLEnD_{test}), demonstrating generalization beyond knowledge domains. This
 374 generalization further extends across task formats (CultB) and even across cultural attributes, such
 375 as cultural etiquette and values (NormAd and WVB). Moreover, we evaluate the models on SAQs of
 376 BLEnD_{test} and demonstrate that masking *culture-general* neurons degrades the accuracy in the multi-
 377 lingual setting as well (Table 15, Appendix E). These results imply that *culture-general* neurons
 378 capture a broad representation of cultural understanding. Figure 3 shows the distribution of *culture-*
 379 *general* neurons in gemma-3-12b-it. Most of the neurons are located in shallow to middle MLP

Figure 3: The distribution of *culture-general* neurons in gemma-3-12b-it.Figure 4: Score reductions after masking *culture-specific* neurons of gemma-3-12b-it.

modules, and this tendency is consistent across models (Appendix D), suggesting that CULNIG-general captures a general property of LLMs. We also show the ablation studies of each step in CULNIG-general in Appendix K.

4.4 CULTURE-SPECIFIC NEURONS

Next, we apply CULNIG-specific to identify *culture-specific* neurons that support understanding of individual cultures. We focus on eight countries covered in all of BLEnD, CultB, and NormAd (China, Indonesia, Iran, Mexico, South Korea, Spain, UK, and USA), which are culturally diverse in the Inglehart-Welzel World Cultural Map from WVS Wave 7 (Haerpfer et al., 2020).

Figure 4 shows score reductions when masking *culture-specific* neurons in gemma-3-12b-it. For BLEnD_{test} and CultB, the largest drops occur in the target cultures, confirming that identified neurons are associated with knowledge of the target culture. Moreover, *culture-specific* neurons tend to affect related cultures. For example, masking Mexico-specific neurons most strongly affects the problem instances of Mexico (the mean rank of score reduction among 16 cultures over six models is 1.17), and the second most affected culture is Spain (the mean rank was 3.83). We observe that historically or geographically related cultures tend to affect each other, indicating that the neurons underlying the related cultures are shared (Table 17, Table 18, Table 19). In contrast, these patterns are less clear for NormAd, which suggests that *culture-specific* neurons capture less etiquette and values.

The distribution of *culture-specific* neurons is similar to that of *culture-general* neurons (Figure 12a). In contrast, these results differ from CAPE, which reported that culture neurons are concentrated in the upper layers. We replicated the experiments of CAPE with gemma-3-12b-it, but failed to reproduce it. Consequently, LAPE and CAPE neurons had negligible impacts on evaluation scores. Further investigation of this discrepancy is left for future work. Possible factors for the difference of the distributions are differences in attribution scores (gradient-based in ours and activation-based in CAPE) and evaluation metrics (QA accuracy in ours and perplexity in CAPE). Additionally, recent studies have demonstrated that LLMs process multilingual prompts through three stages: (1) map multilingual inputs into the shared representation at the early layers, (2) process semantic information in the shared space at the middle layers, and (3) translate back for generation at the

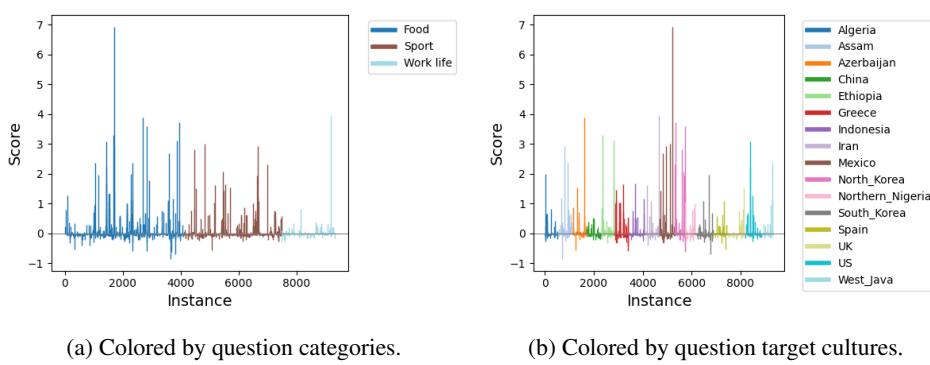


Figure 5: Attribution scores of the top scoring *culture-general* neurons in gemma-3-12b-it (1141st neuron in attention query projection in the 15th layer) per instance in $\text{BLEnD}_{\text{neur}}$.

upper layers (Wang et al., 2025; Wu et al., 2025). Thus, we can hypothesize that CAPE neurons, which are located in the very early and upper layers, primarily respond to token patterns specific to the target culture. A detailed information on this evaluation is presented in Appendix G.

4.5 INSTANCE-LEVEL ANALYSIS OF NEURON SCORES

Now that we identify *culture-general* and *culture-specific* neurons, the following question arises: What do these neurons encode, meta-level control signals for cultural contexts or knowledge-level concepts? To give insight into this point, we examine the instance-level neuron attribution scores. We sample several *culture-general* and *culture-specific* neurons and plot their scores (Equation 6) per instance in $\text{BLEnD}_{\text{neur}}$ where the model assigns the correct probability >0.5 . If a neuron encodes meta-level control signals, it should have high scores on most instances.

Figure 5 shows the instance-level scores of the top-scoring *culture-general* neuron in gemma-3-12b-it. We observe that the scores take positive values on only 29% of instances and that high-scoring instances exist across categories and target cultures. It indicates that the neuron encodes knowledge-level concepts rather than meta-level signals and that various kinds of concepts are encoded regardless of their types. This trend is common in other neurons (Appendix H). Together with Table 2, it is suggested that *culture-general* neurons encode cultural concepts intensively, including knowledge and values, but not general commonsense knowledge or NLU. On the other hand, the scores of *culture-specific* neurons tend to be especially high on their own and related cultures (Figure 30). For example, the top Iran-specific neuron has high scores on instances of Iran and Azerbaijan. Meanwhile, only 38% of Iranian instances have positive scores for that neuron. Therefore, *culture-specific* neurons may intensively encode knowledge of specific cultures, but not at the meta-level.

To further investigate the roles of neurons, we split NormAd into NormAd_{neur} and NormAd_{test} and use NormAd_{neur} to calculate the attribution scores in CULNIG-general instead of $\text{BLEnD}_{\text{neur}}$. As a result, masking neurons identified with NormAd_{neur} degrades the scores on all cultural benchmarks. Additionally, when we exclude neurons identified with NormAd_{neur} from those with $\text{BLEnD}_{\text{neur}}$, masking the neurons still has a negative impact on NormAd_{test} and WVB. These results suggest that a neuron with high scores on $\text{BLEnD}_{\text{neur}}$ can contribute to NormAd_{test} even if it does not have high scores on NormAd_{neur}, validating that cultural knowledge and values can be encoded in the same neurons. The details are described in Appendix I.

4.6 APPLICATIONS: TARGET MODULE SELECTION FOR TRAINING

In this section, we demonstrate a potential application of our findings from an engineering perspective. Fine-tuning LLMs often risks degrading their abilities on other tasks (Luo et al., 2025) and also requires enormous computational costs. To achieve robust and efficient training, we propose to select updating modules based on their roles.

We fine-tune (a language model of) gemma-3-12b-it with QNLI and MRPC, updating only a portion of the modules. For module selection, we sort the modules by the number of *culture-general* neu-

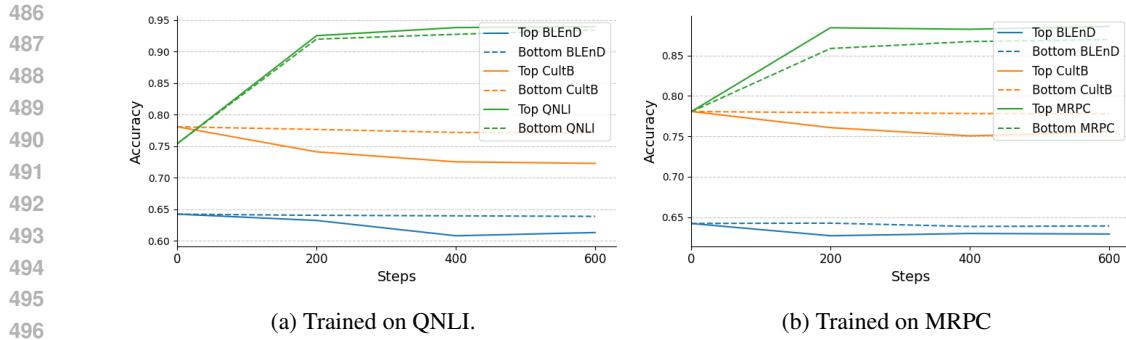


Figure 6: Evaluation results of gemma-3-12b-bit on $\text{BLEnD}_{\text{test}}$, CultB, QNLI, and MRPC when fine-tuned on QNLI or MRPC, updating only 10% of the total parameters. Updated modules are selected either from those containing the most *culture-general* neurons (Top) or those without *culture-general* neurons (Bottom).

rons, and select either those with the most *culture-general* neurons (top-culture modules) or those with none (bottom-culture modules) until the number of parameters exceeds 10%. When an MLP gate projection is selected, we also include the corresponding up and down projections, and when a query, key, or value module is selected, we also include the corresponding query, key, value, and out projections, since neurons in those modules are connected as subkeys and subvalues (Section 3.1). We fine-tune the model for 600 steps with a learning rate of 3e-5 and evaluate it every 200 steps.

The selected top-culture modules are all MLP modules from shallow to middle layers, while the bottom-culture modules mainly consist of very shallow attention modules and very deep attention and MLP modules (Table 22). The evaluation results are shown in Figure 6. We observe that the target scores (QNLI or MRPC) improved in both cases. However, when updating the top-culture modules, the scores of cultural benchmarks decrease. Meanwhile, updating the bottom-culture modules has little effect on cultural abilities. These results suggest that we can train the model efficiently and robustly by selecting target components based on their roles. The details and experiments with different parameter settings are shown in Appendix J.

Although our experiments are limited to QNLI and MRPC, these benchmarks are well-established and widely used for measuring NLU of LLMs. Our results would be applied to other tasks or settings as well. Moreover, we believe that our findings can be leveraged to improve the cultural understanding of LLMs. For example, when we use knowledge editing methods (e.g., Meng et al. (2023), Fang et al. (2025)) to update cultural knowledge, we can target the top-culture modules. In addition, when we train a model to insert new cultural knowledge, we can update the neurons that are not included in *culture-general* neurons in the top-culture modules so that new knowledge is easily incorporated while retaining existing knowledge. Actual applications are left for future work.

5 CONCLUSION AND LIMITATIONS

We introduced CULNIG, a pipeline to identify neurons that contribute to the cultural understanding of LLMs. We evaluated six LLMs with *culture-general* neurons masked and demonstrated that the scores on the cultural benchmark decreased significantly, while the impacts on the NLU benchmarks were minor. Although identified with a limited domain of cultural knowledge problems, these neurons affected broader cultural attributes, including understanding of cultural values and performance on cultural knowledge benchmarks even in multilingual settings. Moreover, we located *culture-specific* neurons that are tied to individual cultures and confirmed that masking these neurons impaired knowledge of both the target and related cultures. *Culture-general* and *culture-specific* neurons were concentrated in shallow to middle MLP layers. Finally, we demonstrated that when we fine-tuned LLMs on NLU benchmarks, cultural understanding was more easily lost by updating modules containing many *culture-general* neurons than by updating modules without *culture-general* neurons. While our findings do not directly improve the cultural understanding of LLMs, they provide a foundation for future studies to do so.

540 REPRODUCIBILITY STATEMENT
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542 For reproducibility, we attach our source code in the supplementary materials. In the materials, we
543 include the scripts of CULNIG to identify *culture-general* and *culture-specific* neurons, the script for
544 evaluation, the training script for the experiment in Section 4.6, the prompts, and the CRC dataset.
545 For the detailed information and the usage of the scripts, refer to README.md in the supplementary
546 materials.

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A DATASET DETAILS

Table 3: Cultural benchmarks used in our experiments.

Benchmark	#Country	#Instance	Target
BLEnD ² (Myung et al., 2024)	16	306k MCQs, 15k SAQs	Everyday knowledge in a diverse culture
CulturalBench ³ (Chiu et al., 2025)	45	1.23k	Cultural knowledge
NormAd ⁴ (Rao et al., 2025)	75	2.63k	Cultural etiquette and norms
WorldValuesBench ⁵ (Zhao et al., 2024)	~64	260 per participants	Cultural values

Table 3 lists the cultural benchmarks used in our experiments. As explained in Section 2.1, BLEnD evaluates everyday cultural knowledge of LLMs in multiple-choice questions (MCQs) and short answer questions (SAQs). CulturalBench has two task formats: CulturalBench-Easy, which asks about cultural knowledge in multiple-choice questions with four options, and CulturalBench-Hard, which asks whether each of these four options is correct or not with the same question. For simplicity, we adopt CulturalBench-Easy for evaluation. In NormAd, a model is asked to determine whether a given daily scenario is acceptable in a specified culture, which requires understanding of both cultural knowledge and values. The task of WorldValuesBench is to predict participants’ responses to questionnaires given their demographic information. Questionnaires are common for all participants, such as do you believe in God?, derived from World Values Survey Wave 7. We download the datasets from Hugging Face Datasets and the GitHub repositories.

Table 4: Examples of BLEnD_{neur} and BLEnD_{ctrl}.

BLEnD _{neur}	BLEnD _{ctrl}
What is a common snack for preschool kids in the UK? Without any explanation, choose only one from the given alphabet choices(e.g., A, B, C). Provide as JSON format: {"answer_choice": ""} A. cookie B. egg C. fruit D. jelly Answer:	Without any explanation, choose only one from the given alphabet choices(e.g., A, B, C). Provide as JSON format: {"answer_choice": ""} A. cookie B. egg C. fruit D. jelly Answer:

As described in Section 3.3, we prepare BLEnD_{ctrl} corresponding to each question of BLEnD_{neur}. Table 4 shows examples of BLEnD_{neur} and BLEnD_{ctrl}. BLEnD_{ctrl} is created by omitting the question content from the instances of BLEnD_{neur}. In CULNIG, by subtracting the neuron attribution score of BLEnD_{ctrl} from that of BLEnD_{neur}, we can measure the sheer contribution of neurons to culture knowledge.

Moreover, we constructed the CountryRC (CRC) dataset to filter out superficial neurons that respond to country names. We utilized ChatGPT to create CRC. We instructed ChatGPT to generate reading comprehension problems that contain a country name in their context, and the answer is that country name. We also specified that the problems must not require any cultural understanding. CRC has 50 instances, and 30 instances have only one country name in their context, and the remaining 20 contain an additional dummy country name. Each instance has four answer choices of country names. Country names are represented as placeholders and replaced with the actual names of the target countries. We include CRC in the supplementary material.

²<https://huggingface.co/datasets/nayeon212/BLEnD>³<https://huggingface.co/datasets/kellycyy/CulturalBench>⁴<https://huggingface.co/datasets/akhilayerukola/NormAd>⁵<https://github.com/Demon702/WorldValuesBench/tree/635db7455e2c656978929210eba984bc09ddd659>

864 In addition to the cultural benchmarks, we use NLU benchmarks that do not necessarily require
 865 cultural understanding for evaluation. If masking identified neurons results in the reduction of NLU
 866 abilities, we cannot conclude that the identified neurons really support the cultural mechanisms
 867 of an LLM, even if masking them degrades cultural understanding. We use CommonsenseQA⁶,
 868 QNLI⁷, and MRPC⁸. As for CommonsenseQA and QNLI, ground truths for the test set have not
 869 been published, so we use the validation set for evaluation.

870 Considering the sensitivity of LLMs to prompt wording, we prepared four task instructions for each
 871 evaluation dataset except for BLEnD. For BLEnD, task instructions are already included in data
 872 sources, and each problem has multiple instances with diverse answer choices, so we used them
 873 without additional instructions. We used the prompts in the original paper as a seed and utilized
 874 ChatGPT to rephrase the prompts. We show the prompts for each dataset in Table 5, Table 6,
 875 Table 7, Table 8, Table 9, Table 10, and Table 11. We also include the evaluation prompts in our
 876 code.

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 883 Table 5: Evaluation prompts for CulturalBench
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Instruction
To answer the following multiple-choice question, you should choose one option only among A,B,C,D. Do not output any other things. Question: {question} A. {option_a} B. {option_b} C. {option_c} D. {option_d}
Select only one option from A, B, C, or D to answer the following multiple-choice question. Do not output anything else. Question: {question} A. {option_a} B. {option_b} C. {option_c} D. {option_d}
Choose one answer among A, B, C, and D for the question below. Do not include any explanation or extra content. Question: {question} A. {option_a} B. {option_b} C. {option_c} D. {option_d}
You must answer the following question by selecting a single choice from A, B, C, or D. Do not write anything else. Question: {question} A. {option_a} B. {option_b} C. {option_c} D. {option_d}

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 916 ⁶https://huggingface.co/datasets/tau/commonsense_qa
 917 ⁷<https://huggingface.co/datasets/nyu-mll/glue>

⁸<https://huggingface.co/datasets/nyu-mll/glue>

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Table 6: Evaluation prompts for NormAd

Instruction
You will be given a short story involving 2 or more characters about everyday situations. You will also be given a country of relevance. Read the story and determine if the character's behavior aligns with the social norms of that country. Only consider the provided context and country. Do not include any outside assumptions. Respond **only** with the number 1, 2, or 3.
country: {country} Story: {story} Options: {options}
Read a short story describing everyday events with at least two characters. You'll also receive a country. Your task is to judge whether the character's actions are in line with the cultural expectations of that country. Use only the given story and cultural context; do not bring in any outside knowledge. Answer strictly with the number 1, 2, or 3.
country: {country} Story: {story} Options: {options}
A short scenario featuring multiple characters will be provided, along with the cultural background of a specific country. Your role is to determine how well the behavior shown fits that country's social norms. Do not make inferences beyond the given content. Only respond with 1, 2, or 3.
country: {country} Story: {story} Options: {options}
Given a short daily-life story involving multiple characters, along with the country, assess whether the behavior depicted fits within the social norms of that culture. Stick strictly to the given material without adding outside reasoning. Answer with just 1, 2, or 3.
country: {country} Story: {story} Options: {options}

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Table 7: Evaluation prompts for WorldValuesBench

Instruction
System: You are a person from {country}. Prompt: Question: {question} Please respond with a single digit only from {min_option} to {max_option}. Do not include any other text.
System: You are a person from {country}. Prompt: Question: {question} Your answer should be a single digit between {min_option} and {max_option}. Do not add any other information.
System: Behave as if you are from {country}. Prompt: Question: {question} Please respond with a single digit only from {min_option} to {max_option}. Do not include any other text.
System: Behave as if you are from {country}. Prompt: Question: {question} Your answer should be a single digit between {min_option} and {max_option}. Do not add any other information.

972 Table 8: Evaluation prompts for CountryRC
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974	Instruction
975	Read the passage carefully and choose a single option from A, B, C, D to answer the question. Do not output any other text.
976	passage: {passage} question: {question} A. {option_a} B. {option_b} C. {option_c} D. {option_d}
981	Read the following passage and question. Then, pick the most suitable answer from the four options. Only return the letter of your choice (A, B, C, or D).
983	passage: {passage} question: {question} A. {option_a} B. {option_b} C. {option_c} D. {option_d}
987	From the information provided in the passage, choose the best answer to the question. You must select a single choice: 1, 2, 3, or 4, and do not include any other text.
989	passage: {passage} question: {question} 1. {option_a} 2. {option_b} 3. {option_c} 4. {option_d}
993	Determine the correct answer to the question based on the content of the passage. Respond with one of the following: 1, 2, 3, or 4. No additional text is needed.
995	passage: {passage} question: {question} 1. {option_a} 2. {option_b} 3. {option_c} 4. {option_d}

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Table 9: Evaluation prompts for CommonsenseQA
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1004	Instruction
1005	To answer the following multiple-choice question, you should choose one option only among A,B,C,D,E. Do not output any other things.
1006	Question: {question} A. {option_a} B. {option_b} C. {option_c} D. {option_d} E. {option_e}
1011	Choose one answer among A, B, C, D, and E for the question below. Do not include any explanation or extra content.
1012	Question: {question} A. {option_a} B. {option_b} C. {option_c} D. {option_d} E. {option_e}
1016	Pick one option only — A, B, C, D, or E — as the answer to the question below. Do not provide any additional text.
1017	Question: {question} A. {option_a} B. {option_b} C. {option_c} D. {option_d} E. {option_e}
1021	Please choose one and only one of the following options (A, B, C, D, or E) to answer the question. Do not add anything else.
1022	Question: {question} A. {option_a} B. {option_b} C. {option_c} D. {option_d} E. {option_e}

Table 10: Evaluation prompts for QNLI

Instruction
Determine whether the following context sentence contains enough information to answer the question. Question: {question} Context: {sentence} Respond with: 0 if it does (entailment) 1 if it does not (not_entailment) Only answer with 0 or 1.
Classify the relationship between the following question and context. Question: {question} Context: {sentence} Label as: 0: entailment – the question is supported by the context 1: not_entailment – the question is not supported by the context Please respond with either 0 or 1.
Read the question and the context. Question: {question} Context: {sentence} If the context provides enough evidence to answer the question, return 0 (entailment). If the context is insufficient or irrelevant, return 1 (not_entailment). Your answer should be either 0 or 1.
Your task is to judge if the answer to the question can be found in the context. Question: {question} Context: {sentence} Answer 0 for entailment, and 1 for not_entailment. Do not include any other text.

Table 11: Evaluation prompts for MRPC

Instruction
Determine whether the following two sentences are paraphrases of each other in meaning. Sentence 1: {sentence1} Sentence 2: {sentence2} Respond with: 1 – if they are paraphrases 0 – if they are not paraphrases Only answer with 0 or 1.
You are given two sentences. Judge whether they express the same meaning, even if the wording is different. Sentence 1: {sentence1} Sentence 2: {sentence2} Answer with 1 if they are paraphrases, and 0 if they are not. Please respond using only 0 or 1.
A paraphrase means that two sentences convey the same information using different words or structure. Sentence 1: {sentence1} Sentence 2: {sentence2} Decide whether these sentences are paraphrases. Return 1 for paraphrase, 0 for not paraphrase. Your answer must be either 0 or 1.
Compare the following two sentences. If they convey the same meaning regardless of differences in wording, classify them as paraphrases. Sentence 1: {sentence1} Sentence 2: {sentence2} Respond with: 1 – if they are semantically equivalent (paraphrase) 0 – if they are not semantically equivalent Only use 0 or 1 as your answer.

1080 **B MODEL DETAILS**
10811082 In our experiment, we analyze six open source state-of-the-art LLMs: gemma-3-12b-it⁹, gemma-3-
1083 27b-it¹⁰, Qwen-3-14B¹¹, Llama-3-8B-Instruct¹², phi-4¹³, and Falcon3-10B-Instruct¹⁴. We apply our
1084 methods to these models to show the robustness and generalizability of our findings. We download
1085 the parameters from Hugging Face Hub. The architectures of these models are similar, as described
1086 in Section 3.1.1087 Table 12: The total number of neurons in each module of each model.
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Models	Total Neuron Count			
	MLP gate	Attention query	Attention key	Attention value
gemma-3-12b-it	737,280	196,608	98,304	98,304
gemma-3-27b-it	1,333,248	253,952	126,976	126,976
Qwen3-14B	696,320	204,800	40,960	40,690
Llama-3.1-8B-Instruct	458,752	131,072	32,768	32,768
phi-4	716,800	204,800	51,200	51,200
Falcon3-10B-Instruct	921,600	122,880	40,960	40,960

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1092 The total number of neurons in each model module is shown in Table 12. We only include the
1093 modules from which we select culture neurons (see Section 3.1). The number of neurons in an
1094 MLP gate module is $intermediate_size \times num_layer$, the number of neurons in an attention query
1095 module is $head_dim \times num_head \times num_layer$, and the number of neurons in an attention key
1096 and value module is both $head_dim \times num_kv_head \times num_layer$. When using grouped-query
1097 attention of the group size g , $num_kv_head = num_head \div g$.
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11281129 ⁹<https://huggingface.co/google/gemma-3-12b-it>1130 ¹⁰<https://huggingface.co/google/gemma-3-27b-it>1131 ¹¹<https://huggingface.co/Qwen/Qwen3-14B>1132 ¹²<https://huggingface.co/meta-llama/Llama-3.1-8B-Instruct>1133 ¹³<https://huggingface.co/microsoft/phi-4>14 ¹⁴<https://huggingface.co/tiiuae/Falcon3-10B-Instruct>

1134 C SENSITIVITY ANALYSIS TO THRESHOLDS

1136 As described in Section 4.2, we set the thresholds for MLP and attention neurons in **CULNIG**-
 1137 general to $t_{MLP} = 1\%$ and $t_{attn} = 0.2\%$. Since our claim that the cultural understanding of LLMs is
 1138 driven by a sparse set of neurons accounting for less than 1% of the total depends on these thresholds,
 1139 we further conduct sensitivity analysis regarding t_{MLP} and t_{attn} . We increase one of t_{MLP} and t_{attn} ,
 1140 fix the other, and evaluate gemma-3-12b-it with the identified neurons masked.

1141 The results are shown in Table 13 and Table 14. When increasing t_{MLP} to 2% or 3%, while some
 1142 cultural scores decrease, the scores on ComQA and QNLI degrade equally or more significantly.
 1143 Furthermore, increasing t_{attn} to 0.4% or 0.6% has only a small effect on the scores. These results
 1144 suggest that the neurons added when the thresholds are increased do not play a specific role in the
 1145 cultural domain, which aligns with the results presented in Figure 2. This analysis strengthens our
 1146 argument that *culture-general* neurons account for only a sparse set of neurons.

1147 **Table 13:** The evaluation results of gemma-3-12b-it when increasing t_{MLP} while fixing t_{attn} to 0.2%.

t_{MLP}	#Neuron	BLEnD _{test}	CultB	NormAd	WVB	ComQA	QNLI	MRPC
0% (orig)	0	64.22	78.08	55.42	64.08	79.71	75.37	78.04
1% (ours)	8,087	37.93	62.00	50.73	58.46	75.10	72.77	78.65
2%	15,426	36.41	57.50	51.06	60.28	72.03	68.68	78.88
3%	22,770	35.29	55.54	49.36	58.88	69.16	65.23	78.58

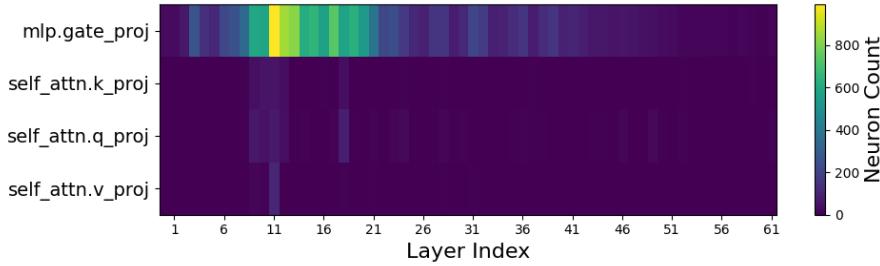
1156 **Table 14:** The evaluation results of gemma-3-12b-it when increasing t_{attn} while fixing t_{MLP} to 1%.

t_{attn}	#Neuron	BLEnD _{test}	CultB	NormAd	WVB	ComQA	QNLI	MRPC
0% (orig)	0	64.22	78.08	55.42	64.08	79.71	75.37	78.04
0.2% (ours)	8,087	37.93	62.00	50.73	58.46	75.10	72.77	78.65
0.4%	8,868	37.84	61.80	51.46	58.71	75.20	73.40	79.03
0.6%	9,652	37.50	61.04	51.60	58.56	74.88	73.42	79.19

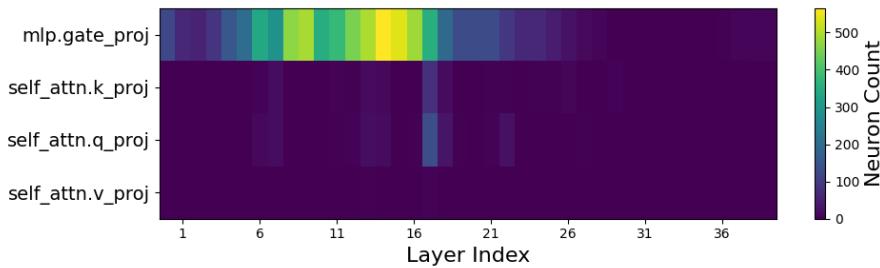
1188 D CULTURE NEURON DISTRIBUTION
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1191 We show the distributions of *culture-general* neurons in each model in Figure 3, Figure 7, Figure 8,
1192 Figure 9, Figure 10, and Figure 11. We can observe that the neuron distributions are similar for all
1193 the models, concentrated in shallow to middle MLP layers. This result suggests that our method
1194 captures mechanisms shared across LLMs.

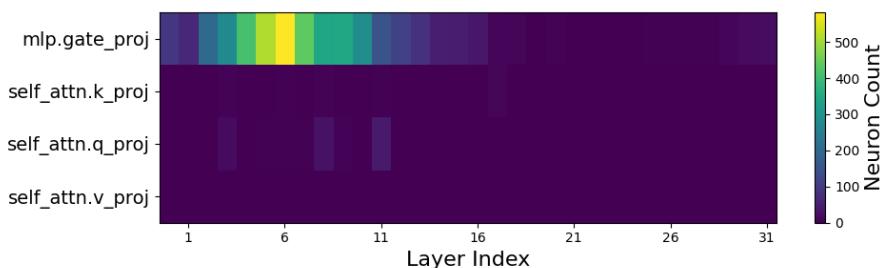
1195 In addition, Figure 12a shows the distribution of Chinese *culture-specific* neurons in gemma-3-12b-
1196 it, and Figure 12b shows the distribution of Chinese neurons identified by CAPE (pure). While
1197 CULNIG-specific Chinese neurons are mainly located in shallow to middle MLP layers, similarly
1198 to CULNIG-general, CAPE Chinese neurons are concentrated in deeper layers.
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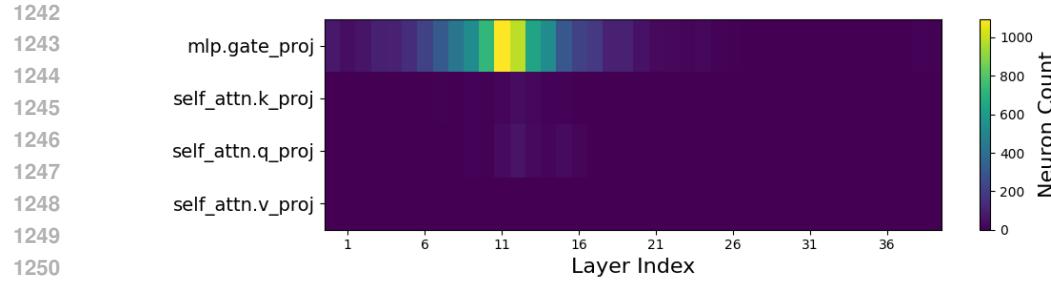
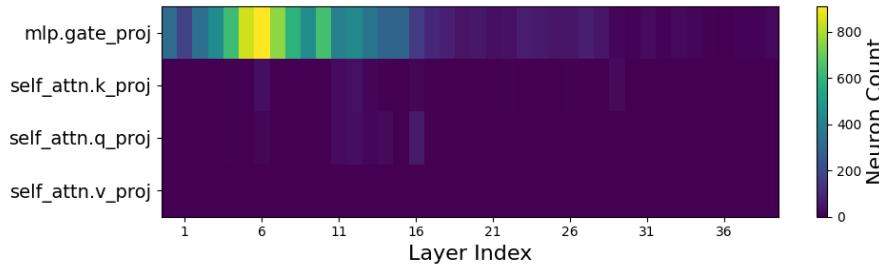
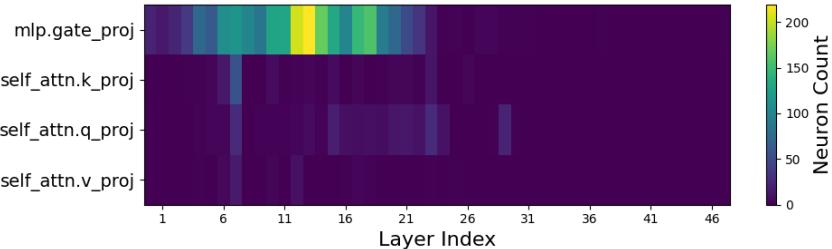
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1211 Figure 7: The distribution of *culture-general* neurons in gemma-3-27b-it.
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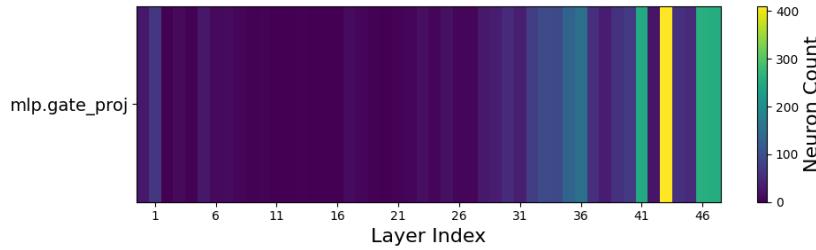
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1227 Figure 8: The distribution of *culture-general* neurons in Qwen3-14B.
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1241 Figure 9: The distribution of *culture-general* neurons in Llama-3.1-8B-Instruct.

Figure 10: The distribution of *culture-general* neurons in phi-4.Figure 11: The distribution of *culture-general* neurons in Falcon3-10B-Instruct.

(a) CULNIG-specific



1296 E RESULTS OF MULTILINGUAL EVALUATION ON BLEND SAQ

1298 As explained in Section 2.1, BLEnD provides two types of tasks: multilingual short answer ques-
 1299 tions (SAQs) and English multiple-choice questions (MCQs). The evaluation results on MCQs are
 1300 shown in Section 4.3, confirming that suppressing *culture-general* neurons substantially degrades
 1301 the performance of the models on MCQs (BLEnD_{test}). Here, we evaluate LLMs on BLEnD SAQs to
 1302 see whether *culture-general* neurons are responsible for cultural understanding in multilingual and
 1303 SAQ settings.

1304 BLEnD covers 16 cultures, and the SAQs for each culture are provided in English and their corre-
 1305 sponding language, resulting in 13 languages in total. We prompt LLMs only in their native language
 1306 to evaluate each culture. Also, to align with the evaluation on MCQs, we use the same three cat-
 1307 egories as BLEnD_{test}. As for the task instruction, we utilize the prompts provided in their GitHub
 1308 repository¹⁵ and randomly select one instruction per instance. For other details of the evaluation,
 1309 we follow the original settings of BLEnD (Myung et al., 2024) and their GitHub repositories. We
 1310 set max_new_tokens to 512 and other parameters to the models’ default values. When judging
 1311 models’ responses, we first lemmatize, stem, or tokenize the models’ responses and the annotation
 1312 answers. We regard the prediction as correct if any answers are included in the response.

1313 Table 15: Evaluation accuracy (%) on BLEnD SAQs for the original model (Orig), when *culture-*
 1314 *general* neurons are masked (Cult), and when random neurons are masked (Rand).

1316 Model	1317 Orig	1318 Cult	1319 Rand
1318 gemma-3-12b-it	51.13	42.77	49.13
1319 gemma-3-27b-it	57.71	47.00	56.32
1320 Qwen3-14B	47.74	36.04	46.32
1321 Llama-3.1-8B-Instruct	43.89	20.63	39.38
1322 phi-4	47.97	35.98	47.76
1322 Falcon3-10B-Instruct	28.36	23.41	26.91

1323 The accuracies on the SAQs are shown in Table 15. Suppressing *culture-general* neurons reduces the
 1324 accuracy of all models more significantly than suppressing random neurons. Moreover, Figure 13,
 1325 Figure 14, Figure 15, Figure 16, Figure 17, and Figure 18 show culture-wise accuracies of each
 1326 model. We can observe that score reduction occurs regardless of cultures. These results indicate
 1327 that *culture-general* neurons contribute to cultural understanding in multilingual and SAQ settings
 1328 as well.

1329 ¹⁵<https://github.com/nlee0212/BLEnD/tree/9972379c4fd20601691c45e6d7befa6a3eed7ed4>

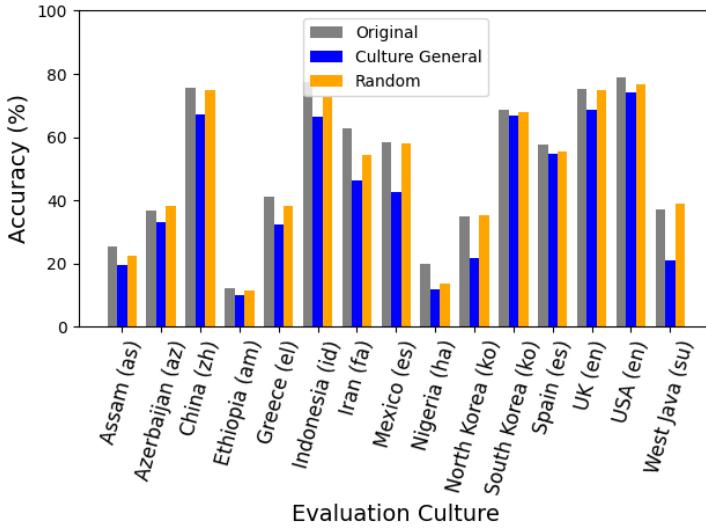


Figure 13: Accuracy of gemma-3-12b-it on BLEnD SAQs for each culture. Evaluation results of the original model, when masking *culture-general* neurons, and when masking random neurons are shown.

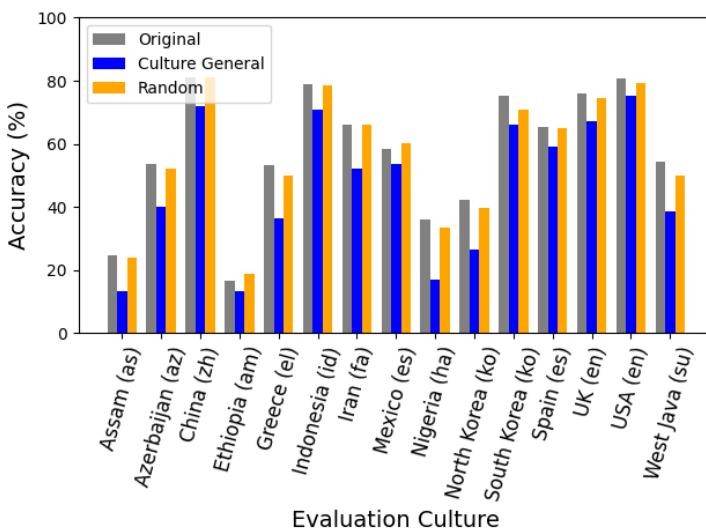


Figure 14: Accuracy of gemma-3-27b-it on BLEnD SAQs for each culture. Evaluation results of the original model, when masking *culture-general* neurons, and when masking random neurons are shown.

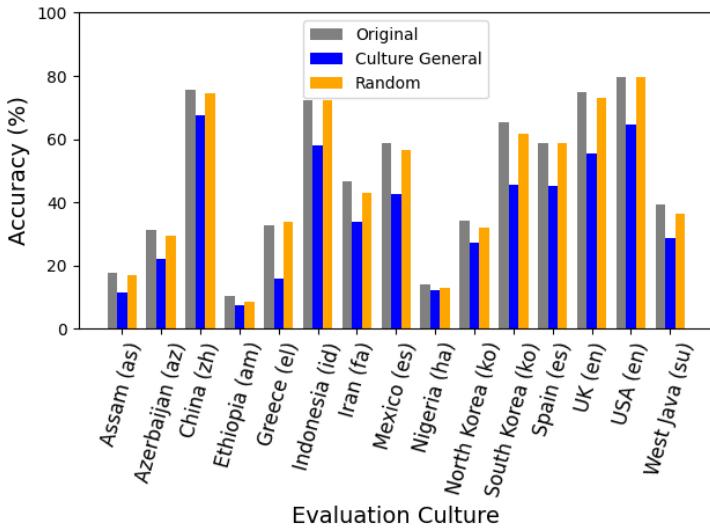


Figure 15: Accuracy of Qwen3-14B on BLEnD SAQs for each culture. Evaluation results of the original model, when masking *culture-general* neurons, and when masking random neurons are shown.

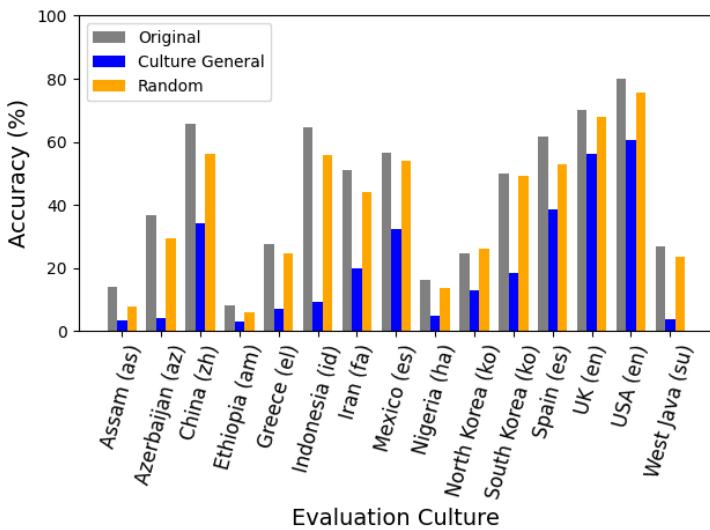


Figure 16: Accuracy of Llama-3.1-8B-Instruct on BLEnD SAQs for each culture. Evaluation results of the original model, when masking *culture-general* neurons, and when masking random neurons are shown.

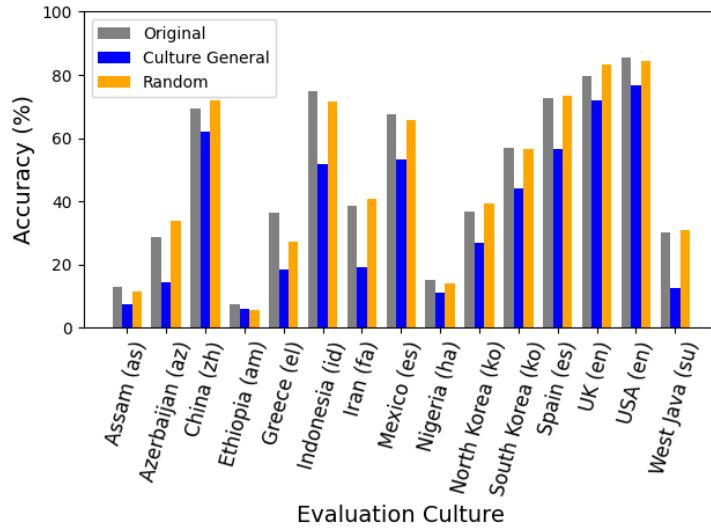


Figure 17: Accuracy of phi-4 on BLEnD SAQs for each culture. Evaluation results of the original model, when masking *culture-general* neurons, and when masking random neurons are shown.

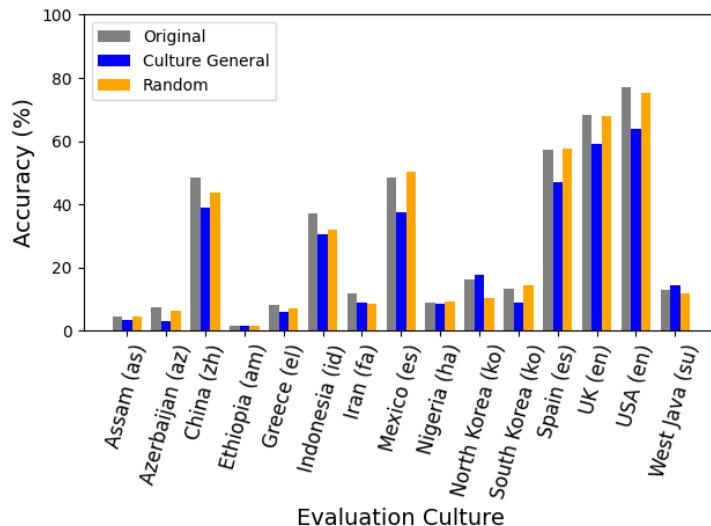


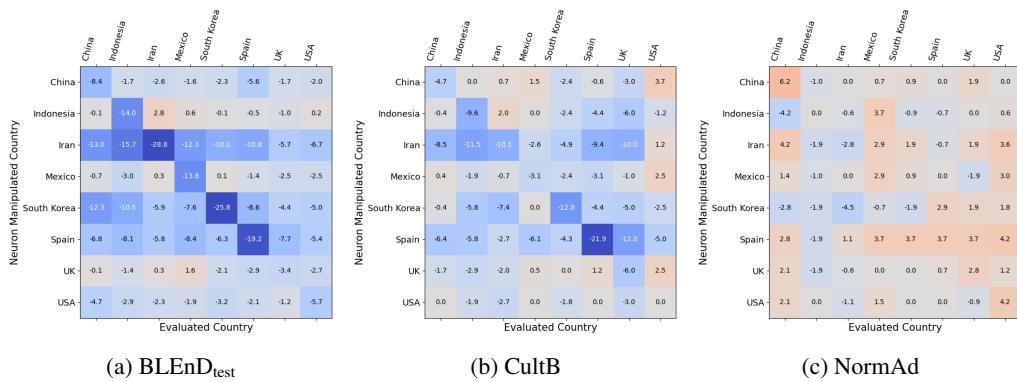
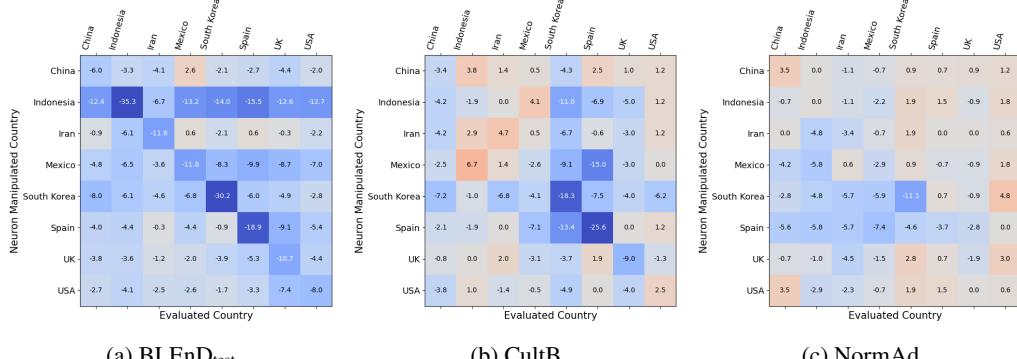
Figure 18: Accuracy of Falcon3-10B-Instruct on BLEnD SAQs for each culture. Evaluation results of the original model, when masking *culture-general* neurons, and when masking random neurons are shown.

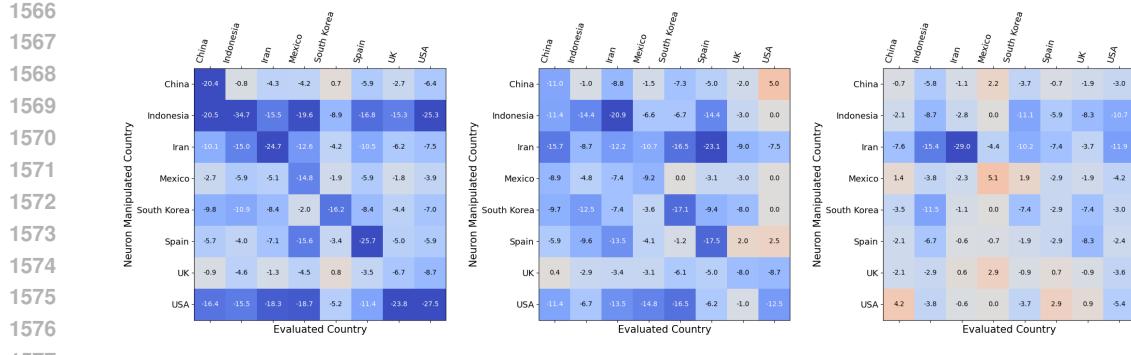
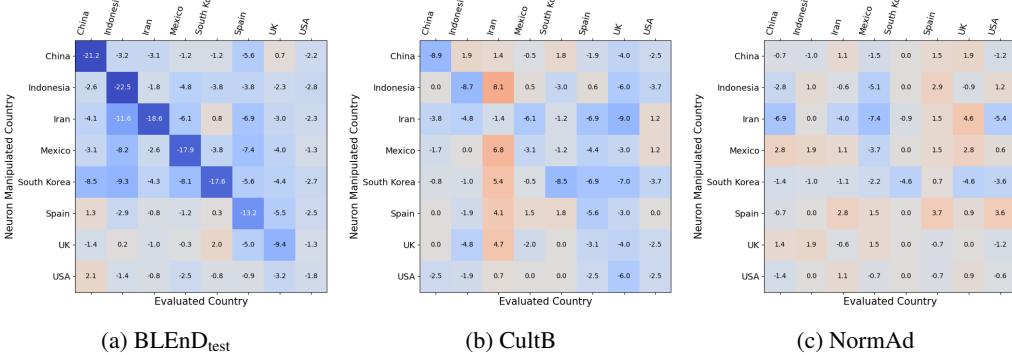
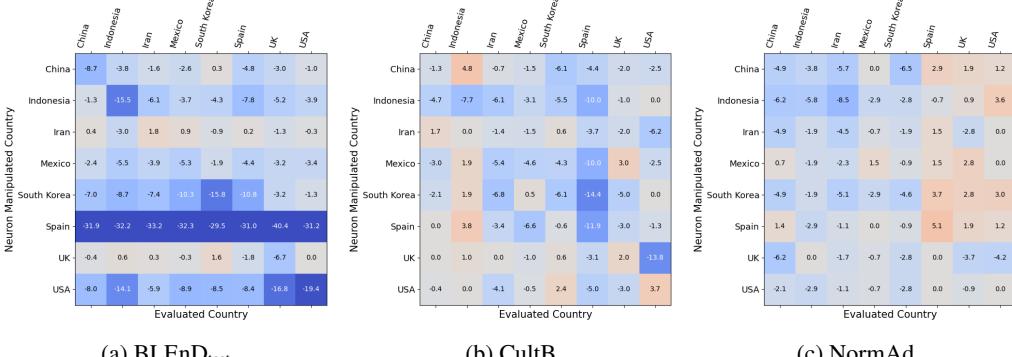
1512 F RESULTS OF CULTURE-SPECIFIC NEURONS

1516 Table 16: The number of *culture-specific* neurons identified by CULNIG-specific.

Model	China	Indonesia	Iran	Mexico	South Korea	Spain	UK	USA
gemma-3-12b-it	2,667	2,569	2,948	2,756	2,101	2,655	2,977	3,041
gemma-3-27b-it	4,011	4,563	4,953	3,580	5,061	4,663	3,768	3,821
Qwen3-14B	1,553	1,897	1,473	2,070	2,204	1,874	2,029	2,190
Llama-3.1-8B-Instruct	471	782	549	373	678	540	345	470
phi-4	1,072	1,192	1,373	1,249	1,524	1,039	1,210	1,050
Falcon3-10B-Instruct	1,789	2,199	1,785	1,923	2,603	2,114	1,665	2,356

1527 In this section, we present the results of *culture-specific* neurons for models not shown in Section 4.4. First, Table 16 shows the number of neurons identified by CULNIG-specific for each country. It is natural that the numbers are proportional to the total number of neurons (see Table 12) because the initial candidate neurons are the top 0.3% neurons ranked by attribution score. Subsequently, *culture-specific* neurons are refined by CRC_{neur} and z-score, which may make the difference between countries. In the table, the number of neurons corresponding to South Korea tends to be large, indicating that models possess more dedicated neurons for South Korean culture than others.

1548 Figure 19: Score reductions after masking *culture-specific* neurons of gemma-3-27b-it.1564 Figure 20: Score reductions after masking *culture-specific* neurons of Qwen3-14B.

Figure 21: Score reductions after masking *culture-specific* neurons of Llama-3.1-8B-Instruct.Figure 22: Score reductions after masking *culture-specific* neurons of phi-4.Figure 23: Score reductions after masking *culture-specific* neurons of Falcon3-10B-Instruct.

We show the evaluation results of *culture-specific* neurons for each model in Figure 4, Figure 19, Figure 20, Figure 21, Figure 22, and Figure 23. These figures show the reduction of scores compared to the original models for each problem culture. The result patterns are similar to Section 4.4. The scores of the same countries as the neuron targets are most affected for BLEnD_{test} and CultB, while a clear pattern is not observed for NormAd. On the other hand, there are several cases where suppressing identified *culture-specific* neurons consistently degrades the scores for all evaluation cultures (e.g., Indonesian neurons in Llama-3.1-8B-Instruct on BLEnD_{test}). For these cases, the identified neurons may actually be important for understanding the benchmark task.

1620 Table 17: Average ranks of performance drops among 16 cultures of BLEnD_{test} when masking
 1621 *culture-specific* neurons. Ranks are averaged over six models.

Evaluation culture	Neuron culture							
	China	Indo-nesia	Iran	Mexico	South Korea	Spain	UK	USA
Algeria	14.17	9.67	8.00	10.33	12.33	13.17	7.33	8.00
Assam	12.17	8.50	9.83	10.83	11.00	11.17	9.83	12.00
Azerbaijan	5.67	11.33	4.83	8.17	9.67	8.33	7.67	8.17
China	1.00	9.83	8.33	10.00	4.33	7.00	9.83	7.33
Ethiopia	13.50	12.50	12.83	11.50	12.33	14.00	14.33	12.50
Greece	8.33	10.67	8.50	12.50	8.33	8.17	7.67	8.17
Indonesia	8.83	1.17	4.00	4.00	5.33	4.67	8.00	6.33
Iran	6.33	11.50	3.50	10.00	9.50	8.50	11.67	8.83
Mexico	10.50	9.00	9.17	1.17	6.17	4.33	10.17	6.33
Nigeria	7.50	7.00	6.00	9.00	11.67	12.83	9.67	11.00
North Korea	7.50	11.33	13.00	11.67	6.50	12.83	13.00	12.50
South Korea	10.83	8.33	11.33	9.50	1.00	10.33	10.33	9.67
Spain	3.67	7.17	9.33	3.83	5.50	2.00	3.17	7.83
UK	7.83	8.17	10.83	8.67	9.67	3.17	1.17	5.67
USA	8.17	7.83	11.17	7.00	11.67	7.33	5.17	1.67
West Java	10.00	2.00	5.33	7.83	11.00	8.17	7.00	10.00

1640
 1641 Table 18: In-class and out-of-class average rankings of score reduction when masking *culture-*
 1642 *general* neurons in gemma-3-12b-it. Cultures are classified based on regions.

Neuron culture	In-class	Out-of-class
China	8.76	9.21
Indonesia	8.97	9.00
Iran	8.09	9.48
Mexico	7.00	9.13
South Korea	8.19	9.71
Spain	5.67	9.44
UK	5.42	9.54

1653
 1654 Table 19: In-class and out-of-class average rankings of score reduction when masking *culture-*
 1655 *general* neurons in gemma-3-12b-it. Cultures are classified based on spoken languages.

Neuron culture	In-class	Out-of-class
Mexico	3.83	9.36
South Korea	6.50	9.18
Spain	4.33	9.26
UK	7.42	9.23
USA	8.34	9.05

1664
 1665 For a deeper analysis, we show the average rankings of performance drops among 16 cultures of
 1666 BLEnD_{test} when masking *culture-specific* neurons in Table 17. The ranks are averaged over six
 1667 models, and a lower rank means a significant drop. We observe that the top ranks are always when
 1668 the neuron target culture and evaluation culture agree, validating that the identified neurons espe-
 1669 cially contribute to their target culture.

1670
 1671 Additionally, when *culture-specific* neurons of a specific culture are masked, it tends to have an
 1672 impact on scores of related cultures. For example, when Mexican neurons are masked, Spain is
 1673 the second most strongly influenced culture. When Spanish neurons are masked, Mexico is the
 third most influenced, and the second most influenced culture is the UK. Spain and Mexico are
 historically connected, and Spain and the UK are geographically close. In order to quantify these

1674 cultural relationships, we classify the cultures included in BLEnD based on regions and spoken
1675 languages and compare in-class and out-of-class average rankings of score reduction when mask-
1676 ing *culture-specific* neurons. For regions, we classify the cultures into Asia (Assam, Azerbaijan,
1677 China, Indonesia, Iran, North Korea, South Korea, West Java), Africa (Algeria, Ethiopia, Nigeria),
1678 Americas (Mexico, USA), and Europe (Greece, Spain, UK). For spoken languages, we choose some
1679 languages for analysis: English (Nigeria, UK, USA), Korean (North Korea, South Korea), and Span-
1680 ish (Mexico, Spain). The results are shown in Table 18 and Table 19. The ranking of the neurons'
1681 own culture is excluded. In all cases, in-class cultures are affected more significantly than out-of-
1682 class cultures. These results confirm that *culture-specific* neurons contribute not only to their own
1683 culture but also to related cultures.

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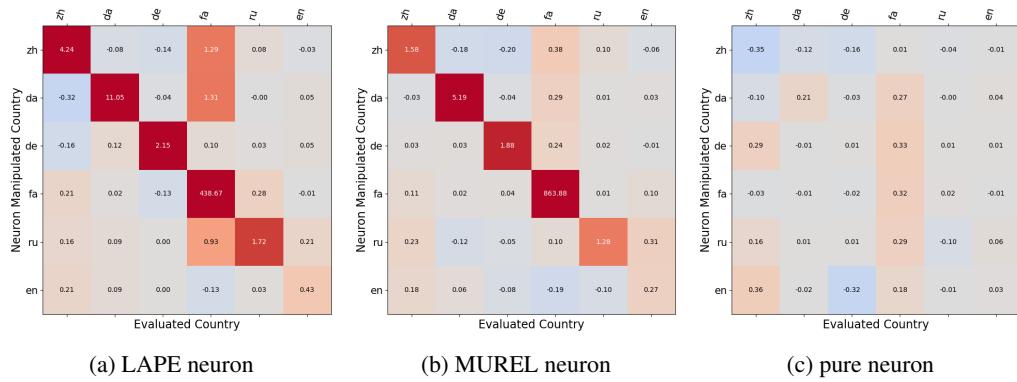
1728 G REPLICATION OF LAPE AND CAPE

1730 As discussed in Section 4.3 and Appendix D, the neuron distributions of CULNIG and CAPE are
 1731 different. CAPE is a method designed to isolate culture neurons from language neurons of LAPE,
 1732 using a multilingual and multicultural dataset, MUREL. We replicate the experiments of LAPE and
 1733 CAPE according to their GitHub repository¹⁶ and compare with our results.

1734 LAPE identifies language-specific neurons using multilingual corpora taken from
 1735 Wikipedia¹⁷ (Wikimedia Foundation). Similarly, CAPE first selects neurons using MUREL
 1736 (in this paper, we call this neuron set “MUREL neuron” to avoid conflict with the name “culture
 1737 neuron” with CULNIG), and then refines neurons by excluding corresponding LAPE neurons
 1738 to obtain “pure” culture neurons. As MUREL contains six languages and cultures (Danish (da),
 1739 German (de), English (en), Persian (fa), Russian (ru), and Chinese (zh)), we identify neurons of
 1740 these languages and cultures. For the model, we use gemma-3-12b-it.

1741 Table 20: Neuron counts of LAPE and CAPE neurons in gemma-3-12b-it. Languages (cultures) are
 1742 Danish (da), German (de), English (en), Persian (fa), Russian (ru), and Chinese (zh).

	da	de	en	fa	ru	zh
LAPE	914	1,087	773	1,115	1,157	2,440
MUREL	412	477	1,059	718	810	3,897
pure	60	80	644	264	221	2,462



1764 Figure 24: Perplexity increase when masking LAPE, MUREL, and pure neurons from the original
 1765 state of gemma-3-12b-it.

1766 The number of identified neurons by LAPE and CAPE is shown in Table 20. The number of pure
 1767 neurons is small, especially for da (60) and de (80). This indicates that the overlaps between LAPE
 1768 and MUREL neurons are large, failing to isolate culture neurons from language neurons. For evalua-
 1769 tion in the CAPE paper, they use the MUREL test set and see the perplexity change. We present the
 1770 replicated evaluation results in Figure 24. It shows that for LAPE and MUREL neurons, increases in
 1771 perplexity are most significant when the language or culture of neurons and data match. However,
 1772 this is not the case for pure neurons, which have little impact after masking them. Based on these
 1773 results, we speculate that most of the MUREL neurons are actually language neurons. Note that they
 1774 use gemma-3-12b-pt in the original experiment, while we use gemma-3-12b-it, which is developed
 1775 by performing instruction tuning on gemma-3-12b-pt, for consistency with our experiment. Other
 1776 possible differences are hyperparameters, such as the context length of inputs.

1777 Moreover, the evaluation results on BLEnD_{test}, CultB, and NormAd for LAPE, MUREL, and pure
 1778 neurons are presented in Figure 25, Figure 26, and Figure 27, respectively. We show the score
 1779

1780 ¹⁶https://github.com/namazifard/Culture_Neurons/tree/f48acc08d2d4a9117610f3e8e29a502fca2704c4

1781 ¹⁷<https://huggingface.co/datasets/wikimedia/wikipedia>

changes from the original model on problems of the cultures common in MUREL and each benchmark. As a result, none of the three methods caused significant changes to the scores. One plausible reason is that all the problems in these benchmarks are asked in English in our evaluation. As shown in Figure 24, the impacts on English are the smallest for all methods. Therefore, if identified neurons contribute to language abilities, not cultural understandings, the effects will be small when asking cultural questions in English.

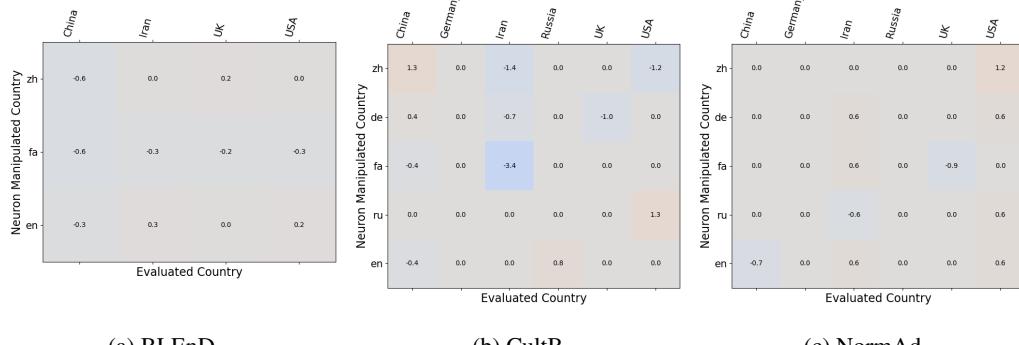


Figure 25: Score reductions after masking LAPE neurons of gemma-3-12b-it.

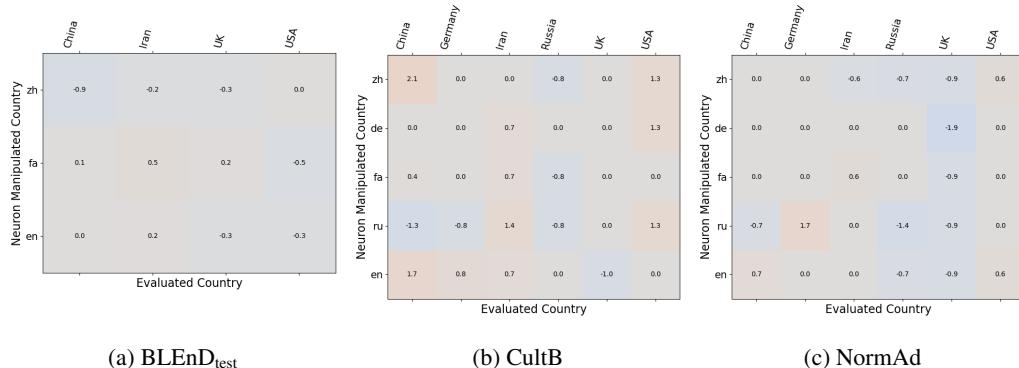


Figure 26: Score reductions after masking MUREL neurons of gemma-3-12b-it.

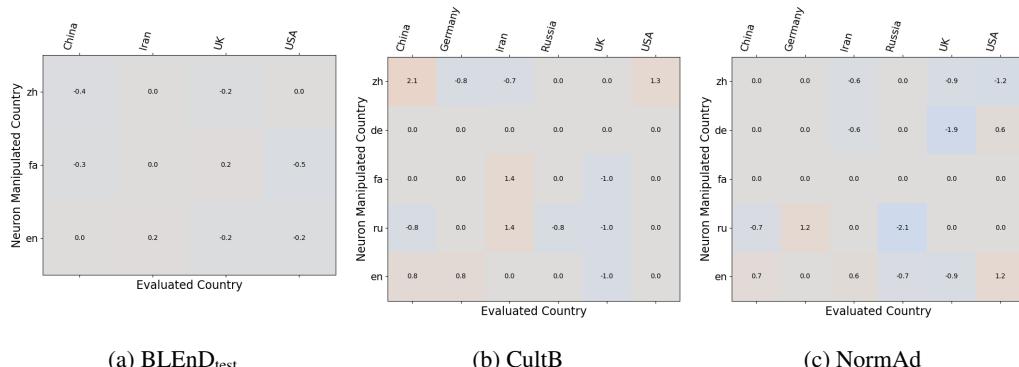


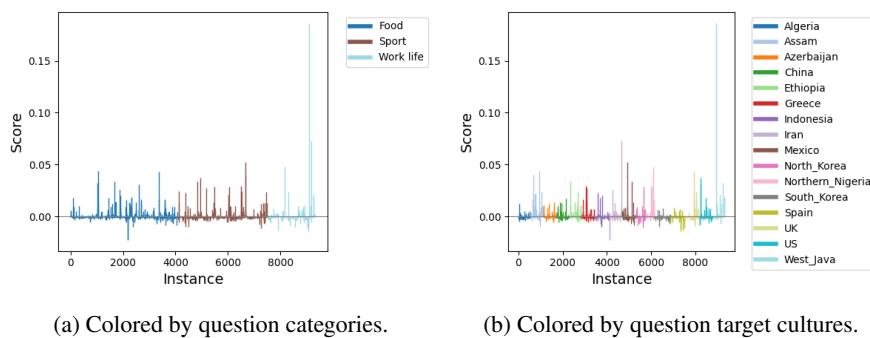
Figure 27: Score reductions after masking pure neurons of gemma-3-12b-it.

1836 H INSTANCE-LEVEL NEURON ATTRIBUTION SCORES

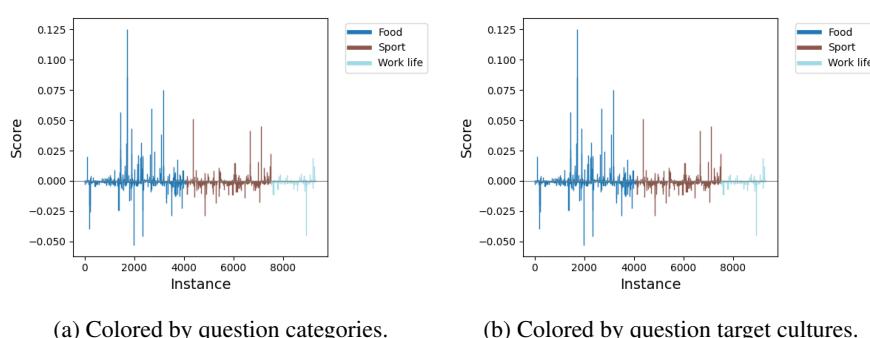
1838 As described in Section 4.5, we investigate the attribution scores of *culture-general* and *culture-*
 1839 *specific* neurons in gemma-3-12b-it per instance in BLEnD_{neur} to gain insight into what these neu-
 1840 rons actually encode and compute. If neurons act as cultural-context gating signals to switch rea-
 1841 soning modes depending on the cultural background implied by the input, then they should have
 1842 positive scores on most instances. If neurons encode category-specific cultural features, they should
 1843 exhibit high scores on instances of a specific category.

1844 We select the highest, middle, and lowest-scoring neurons from *culture-general* neurons in gemma-
 1845 3-12b-it and plot the scores per instance in Figure 5, Figure 28, and Figure 29, respectively. We plot
 1846 scores only for instances where the model assigns the probability > 0.5 to the correct token. The
 1847 figures show that a *culture-general* neuron has positive scores on only 20 \sim 30% of the instances
 1848 and that the high-scoring instances span across categories and target countries. These results suggest
 1849 that the neurons encode knowledge-level concepts rather than meta-level signals and that various
 1850 kinds of concepts are encoded regardless of their types. Together with the results of Table 2, which
 1851 show that masking *culture-general* neurons causes score reductions on all four cultural benchmarks
 1852 but not on NLU benchmarks, it is indicated that *culture-general* neurons encode cultural concepts
 1853 intensively, including knowledge and values, but do not contribute to universal knowledge or other
 1854 NLU abilities.

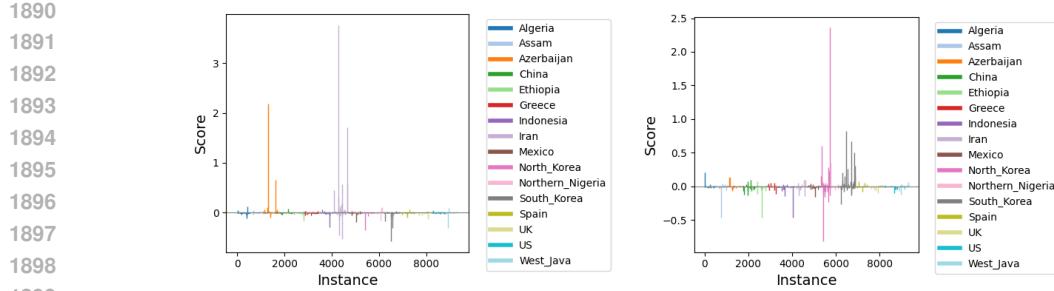
1855 Moreover, we plot the per-instance scores of *culture-specific* neurons in Figure 30. We observe that
 1856 the top-scoring Iran-specific neuron has high scores on instances of Iran and Azerbaijan, and the
 1857 top-scoring South Korea-specific neuron has high scores on instances of South Korea and North
 1858 Korea. These are both neighboring countries, so *culture-specific* neurons can intensively encode
 1859 information about their own and related cultures. Meanwhile, only 38% of instances of Iran have
 1860 positive scores for the top Iran-specific neuron, indicating that they do not encode meta-level signals.



1873 **Figure 28:** Attribution scores of the middle scoring *culture-general* neurons in gemma-3-12b-it
 1874 (3514th neuron in MLP gate projection in the 15th layer) per instance in BLEnD_{neur}.



1888 **Figure 29:** Attribution scores of the bottom scoring *culture-general* neurons in gemma-3-12b-it
 1889 (6850th neuron in MLP gate projection in the 13th layer) per instance in BLEnD_{neur}.



(a) The top-scoring Iran-specific neuron colored by cultures. (b) The top-scoring South Korea-specific neuron colored by cultures.

Figure 30: Attribution scores of the top-scoring Iran-specific neuron (3384th neuron in MLP gate projection in the 8th layer) and South Korea-specific neuron (12146th neuron in MLP gate projection in the 13th layer) in gemma-3-12b-it per instance in BLEnD_{neur}.

1944 I USING NORMAD TO IDENTIFY CULTURE-GENERAL NEURONS

1946 The results in Section 4.3 show that masking *culture-general* neurons identified only by $\text{BLEnD}_{\text{neur}}$,
 1947 a benchmark for everyday cultural knowledge, degrades the scores on all four cultural benchmarks.
 1948 These results suggest that *culture-general* neurons capture broad representations of cultural under-
 1949 standing, including knowledge and values. In order to further analyze how these cultural aspects are
 1950 encoded in neurons, we re-run CULNIG-general using NormAd as a cultural benchmark instead of
 1951 BLEnD and identify *culture-general* neurons. Since the problems in NormAd have *yes*, *no*, or *neu-*
 1952 *tral* labels as answer options, we split NormAd in a label-stratified manner, evenly dividing instances
 1953 of each label, and then combine these halves to form $\text{NormAd}_{\text{neur}}$ and $\text{NormAd}_{\text{test}}$. In addition, we
 1954 create $\text{NormAd}_{\text{ctrl}}$ by leaving a country name blank in Table 6.

1955 As a result, we identify 7,989 neurons from gemma-3-12b-it, while the number is 8,087 when us-
 1956 ing $\text{BLEnD}_{\text{neur}}$. Let N_{BLEnD} and N_{NormAd} denote the neuron sets identified with $\text{BLEnD}_{\text{neur}}$ and
 1957 $\text{NormAd}_{\text{neur}}$, respectively. The evaluation results when masking neurons are shown in Table 21.

1958
 1959 **Table 21: The evaluation results of gemma-3-12b-it when *culture-general* neurons identified using**
 1960 **$\text{BLEnD}_{\text{neur}}$ or $\text{NormAd}_{\text{neur}}$ are masked.**

	#Neuron	$\text{BLEnD}_{\text{test}}$	CultB	$\text{NormAd}_{\text{test}}$	WVB	ComQA	QNLI	MRPC
(orig)	0	64.22	78.08	55.42	64.08	79.71	75.37	78.04
N_{BLEnD}	8,087	37.93	62.00	50.73	58.46	75.10	72.77	78.65
N_{NormAd}	7,989	47.44	68.36	49.73	60.07	77.81	73.40	78.12
$N_{\text{BLEnD}} \cap N_{\text{NormAd}}$	1,347	55.19	73.66	54.10	62.63	79.12	76.53	78.23
$N_{\text{BLEnD}} \cup N_{\text{NormAd}}$	14,729	34.74	57.23	47.14	54.49	73.81	72.47	78.03
$N_{\text{BLEnD}} \setminus N_{\text{NormAd}}$	6,740	51.39	68.87	51.09	62.30	76.15	72.52	78.72
$N_{\text{NormAd}} \setminus N_{\text{BLEnD}}$	6,642	62.24	74.37	50.53	62.99	78.58	73.92	77.75

1969 We observe that masking N_{NormAd} degrades the scores on all cultural benchmarks, and so does
 1970 masking N_{BLEnD} . Moreover, masking neurons in $N_{\text{BLEnD}} \setminus N_{\text{NormAd}}$ still harms $\text{NormAd}_{\text{test}}$ and
 1971 WVB, suggesting that even if a neuron does not have high scores on $\text{NormAd}_{\text{neur}}$, it can contribute
 1972 to $\text{NormAd}_{\text{test}}$ if it has high scores on $\text{BLEnD}_{\text{neur}}$. These results indicate that cultural knowledge and
 1973 values can be encoded in the same neurons, rather than separable.

1975 Next, $N_{\text{BLEnD}} \cup N_{\text{NormAd}}$ has a greater impact on the cultural benchmarks than N_{BLEnD} or N_{NormAd}
 1976 alone. This trend indicates that our pipeline, which only uses $\text{BLEnD}_{\text{neur}}$, may overlook some neu-
 1977 rons that contribute to cultural understanding, although the score gaps are not that big between
 1978 N_{BLEnD} and $N_{\text{BLEnD}} \cup N_{\text{NormAd}}$.

1979 We also observe that when we exclude neurons in $N_{\text{NormAd}} \setminus N_{\text{BLEnD}}$, they have a minimal impact on
 1980 the cultural benchmarks except for $\text{NormAd}_{\text{test}}$. While $\text{BLEnD}_{\text{neur}}$ has 12,701 instances, $\text{NormAd}_{\text{neur}}$
 1981 consists of 5,048 instances, which focus on cultural etiquette. This narrow scope can lead to missed
 1982 detection and noisy selection, so irrelevant neurons can be contained. Moreover, the score reductions
 1983 caused by masking N_{BLEnD} are not that different from those with $N_{\text{BLEnD}} \cup N_{\text{NormAd}}$, suggesting that
 1984 $\text{BLEnD}_{\text{neur}}$ is more comprehensive than $\text{NormAd}_{\text{neur}}$. Thus, we believe that using $\text{BLEnD}_{\text{neur}}$ in
 1985 CULNIG is better than $\text{NormAd}_{\text{neur}}$.

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1998 J DETAILS OF MODEL TRAINING

2000
2001 Table 22: Selection of top-culture and bottom-culture modules. Values in parentheses denote the
2002 number of culture neurons contained in each module.

2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040
2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059
2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077
2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095
2095	2096	2097	2098	2099	20100	20101	20102	20103	20104	20105	20106	20107	20108	20109	20110	20111	20112	20113
20113	20114	20115	20116	20117	20118	20119	20120	20121	20122	20123	20124	20125	20126	20127	20128	20129	20130	20131
20131	20132	20133	20134	20135	20136	20137	20138	20139	20140	20141	20142	20143	20144	20145	20146	20147	20148	20149
20149	20150	20151	20152	20153	20154	20155	20156	20157	20158	20159	20160	20161	20162	20163	20164	20165	20166	20167
20167	20168	20169	20170	20171	20172	20173	20174	20175	20176	20177	20178	20179	20180	20181	20182	20183	20184	20185
20185	20186	20187	20188	20189	20190	20191	20192	20193	20194	20195	20196	20197	20198	20199	20200	20201	20202	20203
20203	20204	20205	20206	20207	20208	20209	20210	20211	20212	20213	20214	20215	20216	20217	20218	20219	20220	20221
20221	20222	20223	20224	20225	20226	20227	20228	20229	20230	20231	20232	20233	20234	20235	20236	20237	20238	20239
20239	20240	20241	20242	20243	20244	20245	20246	20247	20248	20249	20250	20251	20252	20253	20254	20255	20256	20257
20257	20258	20259	20260	20261	20262	20263	20264	20265	20266	20267	20268	20269	20270	20271	20272	20273	20274	20275
20275	20276	20277	20278	20279	20280	20281	20282	20283	20284	20285	20286	20287	20288	20289	20290	20291	20292	20293
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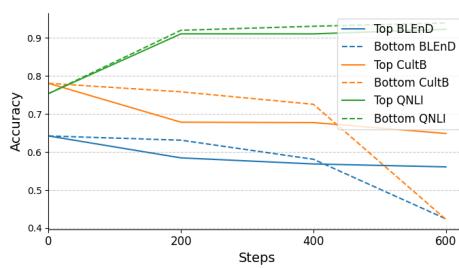
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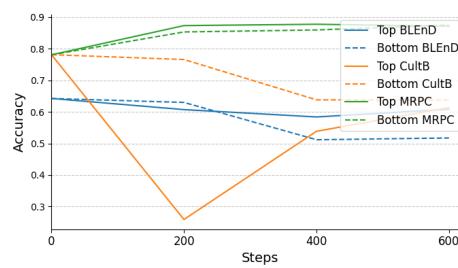
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(a) Trained on QNLI.



(b) Trained on MRPC

Figure 32: Evaluation results when lr=5e-5.

2106 **K ABLATION OF DATASETS USED FOR NEURON IDENTIFICATION**
21072108 Table 23: Evaluation results on CRC_{test} when masking neurons identified with and without CRC_{neur} .
2109

2110	Model	orig	w/ CRC_{neur}	w/o CRC_{neur}
2112	gemma-3-12b-it	100.00	100.00	99.75
2113	gemma-3-27b-it	100.00	100.00	100.00
2114	Qwen3-14B	100.00	100.00	100.00
2115	Llama-3.1-8B-Instruct	100.00	96.00	0.00
2116	phi-4	100.00	100.00	0.13
2117	Falcon3-10B-Instruct	100.00	99.62	98.25

2118 CULNIG identifies culture neurons using $\text{BLEnD}_{\text{neur}}$, $\text{BLEnD}_{\text{ctrl}}$, and CRC_{neur} (Section 3.3). In this
2119 section, we perform the ablation studies of these datasets. Table 23 compares the evaluation results
2120 on CRC_{test} when masking neurons identified by CULNIG-general with and without CRC_{test} . We
2121 observe that without CRC_{neur} , masking identified neurons significantly reduces accuracy for some
2122 models. As described in Section 3.3, we use CRC_{neur} in CULNIG to eliminate superficial neurons
2123 activated by tokens of country names, since such neurons should not be considered as supporting
2124 cultural mechanisms. The results confirm that CRC_{neur} filters out such neurons.
2125

2126 Table 24: Evaluation results of gemma-3-12b-it when masking neurons identified by CULNIG-
2127 general with and without $\text{BLEnD}_{\text{ctrl}}$.
2128

2129	#Neuron	$\text{BLEnD}_{\text{test}}$	CultB	NormAd	WVB	ComQA	QNLI	MRPC	
2130	orig	0	64.22	78.08	58.54	64.08	79.71	75.37	78.04
2131	w/ ctrl	8,087	37.93	62.00	52.02	58.46	75.10	72.77	78.65
2132	w/o ctrl	6,494	39.65	61.57	52.82	62.28	70.13	67.49	78.25

2133 Moreover, Table 24 shows the ablation results of $\text{BLEnD}_{\text{ctrl}}$ on gemma-3-12b-it. We observe that
2134 without $\text{BLEnD}_{\text{ctrl}}$, the evaluation scores on the NLU benchmarks are worse than normal CULNIG-
2135 general, although the number of neurons is smaller. This result indicates that neurons that contribute
2136 to properties other than cultural understanding, such as language understanding, tend to get high
2137 scores and be selected without $\text{BLEnD}_{\text{ctrl}}$. These results confirm that the datasets used in our pipeline
2138 are important for accurately and steadily identifying culture neurons.
2139

2160 L COMPARISON OF NEURON ATTRIBUTION SCORES

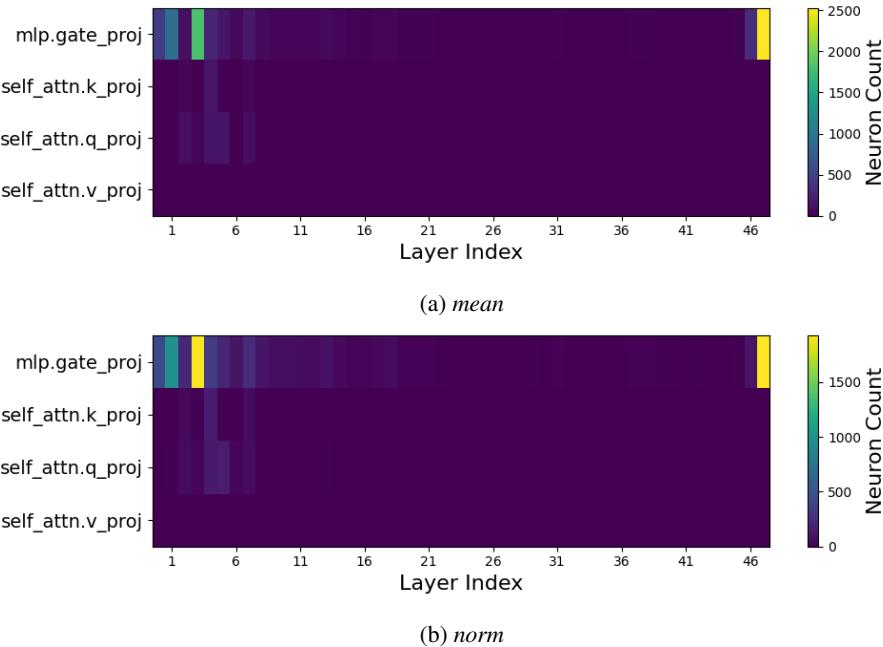
2162 As explained in Section 3.2, we adopt a gradient-based score to measure neuron attribution in solving
 2163 cultural problems, following Yang et al. (2024). In this section, we compare it with alternative
 2164 attribution methods.

2165 In our method, the attribution score of a neuron at the i -th token position is calculated as Equation 5,
 2166 and aggregated across tokens by taking the maximum (Equation 6). As alternatives, we consider:
 2167

- 2168 • Mean aggregation (*mean*): replacing the maximum with the mean across token positions.
- 2169 • Weight-gradient inner product (*norm*): directly computing inner product $\mathbf{w} \cdot \frac{\partial P(y|x)}{\partial \mathbf{w}}$ for the
 2170 subkey \mathbf{w} (row vectors of MLP gate, attention query, key, and value modules) associated
 2171 with each neuron.

2173 Table 25: Evaluation results of masking *culture-general* neurons identified with *max* (the one used
 2174 in the original pipeline), *mean*, and *norm* attribution scores on gemma-3-12b-it.

Score	#Neuron	BLEnD _{test}	CultB	NormAd	WVB	ComQA	QNLI	MRPC
(orig)	0	64.22	78.08	58.54	64.08	79.71	75.37	78.04
<i>max</i>	8,087	37.93	62.00	52.02	58.46	75.10	72.77	78.65
<i>mean</i>	8,151	59.50	75.75	58.59	64.27	79.20	74.22	78.23
<i>norm</i>	8,151	56.54	75.06	58.86	63/72	79.71	74.86	78/20



2194 Figure 33: The distribution of neurons identified with *mean* and *norm* attribution scores.

2204 We identify *culture-general* neurons in gemma-3-12b-it with *mean* and *norm* scores integrated into
 2205 CULNIG-general. The evaluation results are shown in Table 25. Masking *mean* or *norm* barely
 2206 affects the benchmark scores, indicating that identified neurons do not engage in model behavior.
 2207 Figure 33 shows that such neurons are mainly located in very shallow and very deep MLP layers,
 2208 unlike the distribution of our original method (Figure 3). Moreover, Figure 34 compares the
 2209 distribution of attribution scores. For *max*, the distribution has a wider positive tail, while for *mean*
 2210 and *norm*, only a few neurons have a positive score. Actually, the number of neurons with z-score
 2211 ≥ 2.5 is 729 for *max*, but only 6 for *mean* and 15 for *norm*, suggesting that *mean* and *norm* failed to
 2212

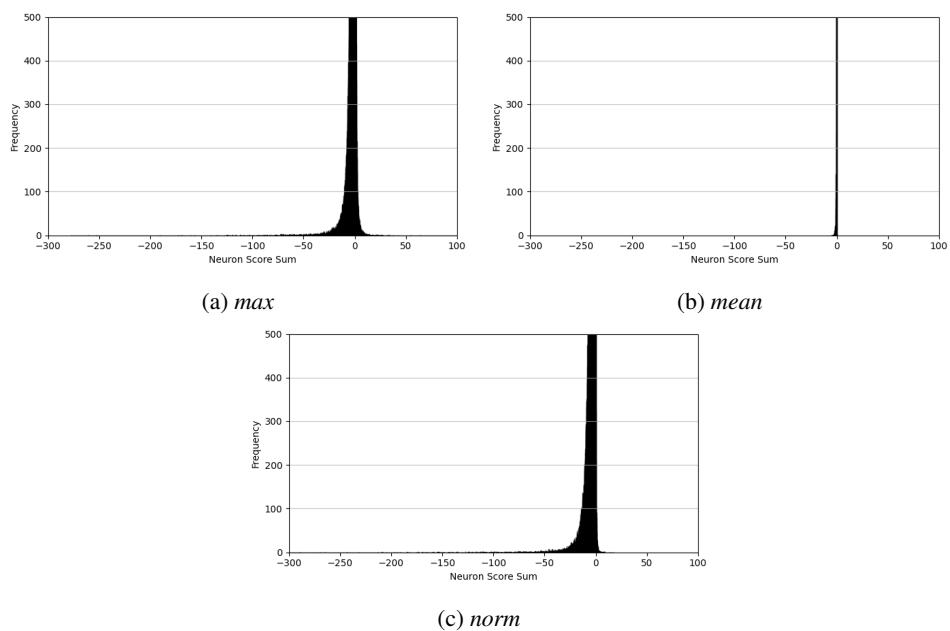


Figure 34: The distribution of neuron attribution scores with *max*, *mean*, and *norm* on gemma-3-12b-it.

distinguish neurons that contribute to cultural understanding. We speculate that this is because the scores of *mean* and *norm* take into account all token positions. Not all tokens necessarily encode cultural representations, so attribution can be obscure. In contrast, *max* highlights salient tokens, which may result in the best performance for identifying culture neurons.

M EXPERIMENTAL CONFIGURATION

In our experiments, we used NVIDIA H100 GPUs. To calculate all neuron attribution scores on $\text{BLEnD}_{\text{neur}}$, $\text{BLEnD}_{\text{ctrl}}$ and CRC_{neur} in CULNIG, it took up to 4 hours per model with one H100 GPU (for gemma-3-27b-it, we used two H100 GPUs). For fine-tuning in Section 4.6, it took up to 20 minutes to train gemma-3-12b-it for 600 steps.

N LLM USAGE

We utilized ChatGPT to construct the CRC dataset and to generate task instructions in the evaluation prompts. We also used ChatGPT and Gemini¹⁸ to proofread the paper. When implementing the scripts for our experiments, we used GitHub Copilot¹⁹ as a coding assistant.

¹⁸<https://gemini.google/about/>

¹⁹<https://github.com/features/copilot>