

**MORAL OBLIGATION IN PAYING TAXES: A PHILOSOPHICAL REVIEW OF  
IMMANUEL KANT'S VIEWS ON JUSTICE AND UNIVERSAL DUTY**Yusril Mahendra<sup>1</sup>, Moh. Syahrul Muzammil<sup>2</sup>, and Faizul Hannan<sup>3</sup><sup>1</sup> Raden Abdullah Yaqin Islamic College, Jember, Indonesia<sup>2</sup> Raden Abdullah Yaqin Islamic College, Jember, Indonesia<sup>3</sup> Raden Abdullah Yaqin Islamic College, Jember, Indonesia**Corresponding Author:**

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02, 2025**Abstract**

Moral obligation in paying taxes is an important aspect that is not only related to legal provisions but also encompasses profound ethical and philosophical dimensions, especially in the context of justice and universal duty according to Immanuel Kant's perspective. Kant's philosophical approach emphasizes that moral actions should be based on universal principles and respect for human rights, so paying taxes is not merely a legal obligation but a moral act that reinforces social justice and respects individual rights. The positive impact of applying this principle is the creation of a fair and transparent taxation system, which can encourage society to contribute voluntarily for the common welfare, and strengthen trust and social responsibility. However, on the other hand, negative effects such as dishonesty and corruption in tax management can lead to trust issues within society and diminish their moral sense in fulfilling tax obligations. The aim of this research is to philosophically examine how Kant's principles of justice and universal duty can be applied within the context of taxation, and to analyze their impact on social and moral systems in society. The research questions include how Kant's views on moral obligation can reinforce collective awareness in paying taxes and how the taxation system can be optimized to align with these moral principles. The research method employed is a literature review with a qualitative approach, collecting data from Kant's works, moral philosophy literature, and related studies on tax practices. The findings indicate that applying Kant's moral principles can strengthen the legitimacy of the moral and social obligation to pay taxes, but its effectiveness heavily depends on the integrity of management and transparency within the taxation system, so that public trust remains maintained and social justice can be realized optimally.

**Keywords:** Moral Obligation, Social Justice, Tax Ethics, Tax Payment, Universal Principle



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## INTRODUCTION

Tax is one of the main instruments in the state financial system which functions as the main source of income to finance various development needs and public services. As a form of mandatory contribution from citizens to the state, taxes have a strategic position in maintaining economic stability, encouraging national growth, and realizing social justice.



In the modern context, taxes are not merely a financial obligation, but also a reflection of moral, ethical, and fair values that must be upheld by citizens and the government. However, in practice, the implementation of the tax system often faces various challenges and problems, such as low public awareness of voluntary tax payment, the practice of tax evasion, corruption in the management of tax funds, and distrust of the fairness of the tax system itself. One example is Indonesia. In 2024, Ivan Yustiavandana, Head of the Financial Transaction Reports and Analysis Center (PPATK), reported that the total flow of funds in alleged corruption cases reached Rp984 trillion. This represents nearly a third of the state budget. He also stated that "If we add in the proceeds of crimes in the areas of taxation, gambling, and narcotics, the total losses reach Rp1,459 trillion. The state must prioritize eradicating these crimes."

One philosopher who made a major contribution to thinking on morality and justice was Immanuel Kant. His views emphasized that moral action must be based on universal principles and respect for human rights. Thus, paying taxes should be viewed as a moral act that not only fulfills a legal obligation but also respects social justice and the rights of every individual in society. Applying Kant's moral principles to taxation can have various positive impacts. First, a tax system based on moral justice and universal principles can strengthen the legitimacy of and public trust in the government. When citizens see that their taxes are collected and administered transparently and fairly, they are more likely to feel responsible and contribute voluntarily. This can encourage increased collective awareness of the importance of taxes as a form of active participation in national development and strengthen the sense of social justice.

Furthermore, the application of these moral principles can support the creation of a fair and efficient tax system, one that balances the tax burden according to the abilities and rights of each citizen. This will increase trust in the tax system, ultimately strengthening social cohesion and political stability. However, there are also negative impacts that require vigilance. One of these is the potential for corruption and fraud in the management of tax funds, which can erode public trust in the tax system. When tax funds are not managed transparently and accountably, the public will feel that their moral obligation is being thwarted and even perceive paying taxes as unfair. Furthermore, tax non-compliance can also be triggered by a perceived unfairness of the system, perceived as being biased against the common people or failing to consistently uphold the principles of justice.

The history of taxes dates back centuries, even to the time of ancient kingdoms. In early times, taxes were used to support military operations, build infrastructure, and meet the basic needs of a kingdom or state. By the time of Ancient Rome and Egypt, taxes were already a vital part of the government system, used to maintain power and expand territory. The primary reason for taxes was to meet the state's need for funds to maintain an effective and stable government. In the modern context, taxes serve as an instrument for regulating wealth redistribution and upholding social justice. The government establishes taxes as a form of citizen participation in development and maintaining the sustainability of the state. Without taxes, the state would struggle to meet its infrastructure needs, manage public services, and effectively carry out government functions. Furthermore, taxes serve as a tool for regulating the economy, controlling inflation, and encouraging sustainable economic growth.

In the era of globalization and rapid technological development, the tax system faces a variety of new and increasingly complex challenges. One of these is the increasing prevalence of tax avoidance and evasion practices, carried out by individuals and multinational corporations. Large companies often exploit legal and regulatory loopholes to reduce their tax burden, thereby depriving the state of significant potential revenue. Furthermore, the lack of transparency and unfairness in the management of tax funds are often a major concern. Cases of corruption and misuse of tax funds by certain officials or government officials can raise doubts and suspicions among the public. Another challenge is widening economic inequality, which causes some groups in society to feel disadvantaged by the existing tax system. They feel that the taxes they pay are disproportionate to the services and benefits received, leading to apathy and resistance to tax obligations. In addition to economic and legal factors, cultural and moral issues also play a role. Many people do not yet realize that paying taxes is part of their moral responsibility as civilized citizens and responsible citizens. A lack of understanding of the importance of justice and universal principles in taxation is a major obstacle to building a fair and sustainable tax system.

In this research, the author uses the semantic scholar application approach to build a good literature review to display novelty in this article. Some of the articles we have collected are: The first study, by Sausan Jilan and his colleagues, entitled *The Principle of Moral Autonomy in Immanuel Kant's Legal Philosophy*, emphasizes that legal philosophy continues to develop, with contributions from prominent figures such as Kant, who positioned moral autonomy as the basis for the relationship between individual freedom and legal obligations. According to Kant, freedom is not unlimited but must be in accordance with universal, rational moral law. This study uses a normative juridical approach and descriptive-analytical methods to examine the relevance of Kant's thinking in the context of modern law, particularly in Indonesia. The results show that although Kant's principles are universal and ideal, their application in a pluralistic and complex society still faces challenges. Nevertheless, values such as justice, responsibility, and the rule of law from Kant's thinking remain relevant to strengthening a legal system that is not only procedural but also upholds substantive justice in the life of the nation and state.

Second, research by Isya Yulistiawan entitled *Restorative Justice in Human Rights-Based Tax Crimes Based on the Principle of Justice* emphasizes that tax law enforcement has tended to be repressive and has created tension between taxpayers and tax authorities. A human rights-based restorative justice approach presents itself as an alternative that emphasizes the restoration of relationships, peaceful resolution, and the voluntary fulfillment of rights and obligations. This study uses empirical juridical methods and finds that although not yet widely implemented, this approach has made a positive contribution to the resolution of tax disputes, with regulatory bases such as Article 44B and Article 64 paragraph (3) of the HPP Law. The main obstacles include a lack of understanding among officials, resistance from conventional law enforcement, and the absence of complete technical regulations. Therefore, policy reform and increased human resource capacity are needed so that restorative justice in taxation can be implemented optimally, fairly, and in accordance with human rights principles.

Third, research by Claudina Rizka Laudiansyah and her colleagues entitled *"Human Rights and Moral Obligations: A Study of Ethical Philosophy"* asserts that human rights are fundamental principles that protect individual freedom and dignity, but their implementation requires a balance with collective moral obligations. This study examines the relationship between human rights and moral obligations through the framework of John Rawls' political philosophy, Immanuel Kant's deontological ethics, and the virtue ethics of Aristotle and MacIntyre. Using a qualitative approach and normative analysis, this study highlights the influence of culture, religious interpretations, and legal systems on the implementation of human rights, such as freedom of expression in Singapore and women's rights under Sharia law in the Middle East. The findings suggest that the successful implementation of human rights requires a deeper integration of ethical values and increased moral responsibility among individuals and institutions. This study emphasizes the need for cross-cultural empirical studies to bridge the gap between human rights theory and practice in various social and legal contexts around the world.

The fourth study by Nadia Meilani and Kalmilah Maulana Yusup, entitled *The Relevance of Moral Obligations in the Legal System: The Perspective of Immanuel Kant's Categorical Imperative*, discusses how Kant's universal moral principles can build legal awareness and strengthen justice and legal compliance in society. Using a conceptual qualitative approach and

literature review, this study shows that moral obligations can strengthen a just legal system and protect human dignity. In conclusion, the integration of Kant's moral principles in the Indonesian legal system can create a more just and dignified legal order. As a writer, I aim to highlight the importance of moral and ethical aspects of paying taxes through an analysis of Immanuel Kant's philosophy of justice and universal obligation. I believe that applying Kant's moral principles can provide a solid foundation for strengthening a just and sustainable tax system and raising collective awareness of the importance of every citizen's contribution to the success of national development. Furthermore, I hope this research can illustrate that the success of a tax system depends not only on regulation and law enforcement, but also on the morality and integrity of tax fund management. Through this philosophical approach, it is hoped that the public and policymakers will better understand that paying taxes is a moral act that aligns with the principles of universal justice and respect for human rights.

## RESEARCH METHOD

This study uses a qualitative approach with a literature study method as the main data collection technique, where secondary sources such as the original works of Immanuel Kant, literature on moral obligation, social justice, and tax practices, as well as related research results are collected and analyzed in depth. The steps include collecting and reviewing sources, normative and hermeneutic analysis of the data obtained to interpret and critique Kant's views on moral obligation and its relevance in the context of the tax system and social justice, then developing a theoretical framework that integrates Kant's philosophical concepts with the theory of justice and tax practices, and finally compiling the results of the analysis into a comprehensive study that highlights the relevance of Kant's moral principles to the formation and implementation of a just and sustainable tax system. Data validity is maintained through cross-checking and triangulation techniques of sources from various related literature and documents, so that this study is expected to be able to provide an in-depth and philosophical analysis of moral obligations in the tax system based on a critical and systematic approach.

## RESULTS AND DISCUSSION

### Theoretical Basis and Philosophical Concepts

Immanuel Kant is one of the most influential philosophers in ethical thought and moral philosophy. According to Kant, the principles of justice and universal obligation are at the heart of morality. He argued that moral action must be based on principles that can be used as universal law, known as the categorical imperative. The categorical imperative states that one should act only on principles that can be adopted as general rules without contradiction, and that respect human rights is an end in itself, not merely a means. In this context, a moral obligation is an obligation arising from these universal moral principles, requiring individuals to act in a just manner and respect the rights of others. The application of this principle in tax practice confirms that paying taxes is not just a legal obligation, but also a manifestation of respect for individual rights and social justice. Thus, moral obligation in Kant's philosophy becomes an important foundation in building a fair and socially just tax system, because it requires every individual and government to act in accordance with universal moral principles that respect the rights and obligations of every citizen.

According to Immanuel Kant's philosophy, the moral obligation to pay taxes is a form of respect for individual rights and social justice. Paying taxes is not only a legal obligation, but also a moral act that reflects respect for human rights and an effort to achieve distributive justice. Universal principles and the categorical imperative assert that every individual must act in accordance with principles that can be used as general rules without contradiction, including regarding tax contributions. In this context, a fair tax system must be based on the principle of justice, where the tax burden must be proportional and able to balance the rights and obligations of citizens universally. Applying Kant's principles to modern tax policy is challenging, as it often faces obstacles such as lack of transparency, corrupt practices, and economic inequality. Therefore, the main challenge is ensuring that the tax system is not only legally effective but also reflects universal moral values that support social justice and sustainability.

### **The Impact of Applying Kant's Moral Principles to the Tax System**

The application of Kant's moral principles to the tax system has a number of significant positive impacts on the sustainability and fairness of the system. One key impact is increased public trust in the government and the tax system. When citizens perceive that taxes are collected based on principles of justice, proportionality, and respect for human rights, they tend to feel more confident and that their tax obligations are morally respected. In addition, the application of Kant's principles emphasizing social justice helps create a fairer tax system, where the tax burden is distributed proportionally according to citizens' economic capabilities, thereby reducing social inequality and supporting sustainable social development.

However, on the other hand, the application of Kant's moral principles to tax practice also faces a number of challenges and negative risks. One of the main challenges is the potential for corruption and opaque practices that still frequently occur in tax administration. If the tax system is not managed honestly and transparently, public trust can erode, and the principle of moral justice that is espoused becomes difficult to achieve. Furthermore, tax non-compliance remains a significant problem, particularly if the public perceives the system to be unfair or immoral. Evasion and non-compliance can threaten the effectiveness of the tax system and undermine its moral legitimacy. Factors influencing the effectiveness of the application of Kant's moral principles in tax practice include management integrity and transparency. A system managed honestly and openly, supported by firm regulations and strict oversight, can strengthen public trust and ensure that the principles of justice and moral imperatives are truly implemented. Furthermore, the role of law enforcement and independent oversight is crucial in preventing corrupt practices and developing tax policies that align with universal moral values. Thus, the success of implementing Kant's moral principles in the tax system depends heavily on the moral commitment and integrity of all stakeholders, as well as transparency in the management of state resources.

## **Case Studies and Practical Implementation of Kant's Moral Principles in Tax Systems**

The application of Kant's moral principles in tax systems can be seen through various examples and case studies from various countries. One relevant example is the implementation of the tax systems in Scandinavian countries, such as Sweden and Norway. These countries are known for their highly transparent and fair tax systems, where taxes are collected proportionally and with a redistribution system that supports social justice. In this context, Kant's principles of universal justice and moral imperatives are reflected in policies that encourage citizens to pay taxes as a moral obligation, not just a legal one. They believe that paying taxes is a form of respect for the rights of others and an effort to create a just and sustainable society. On the other hand, case studies in countries like Brazil demonstrate the challenges faced in integrating Kant's moral values into the national tax system. Despite strict legal regulations, corruption, non-transparency, and tax evasion remain significant obstacles. This demonstrates that the successful implementation of Kant's moral principles depends not only on formal regulations but also on the moral culture and integrity of tax administrators. Non-compliance and non-transparent practices often occur when the public perceives the system to be unfair, or when officials do not carry out their duties morally and honestly.

The success and obstacles in integrating Kant's moral values are greatly influenced by the level of transparency, accountability, and moral culture within society and government. A system that consistently upholds the principles of justice and maintains the integrity of its officials will be more effective in fostering trust and moral legitimacy. Conversely, if the system is vulnerable to corruption and lack of transparency, the impact of Kant's moral values on tax management will be difficult to achieve. Therefore, the successful implementation of Kant's moral principles depends heavily on the moral commitment of all stakeholders and the strengthening of a culture of integrity in the national tax system.

## **Critical Analysis and Implications of Applying Kant's Moral Principles to the Tax System**

Although Kant's moral principles offer a solid philosophical foundation for upholding justice and morality in the tax system, their application in the real world faces various limitations. One major challenge is the diversity of cultures, social norms, and pluralistic and complex legal systems. In multicultural and diverse societies, interpretations of justice and morality are not always uniform. For example, what is considered just and moral in one culture may differ in another, making it difficult to universally adopt Kant's moral principles without contextual adjustments. Furthermore, in practice, legal systems are often unable to consistently uphold moral principles due to corruption, non-compliance, and lack of transparency that undermine the system's integrity. The philosophical implication of applying moral obligation based on Kant is the emphasis on the moral obligation of individuals and the state to act justly. In the context of taxation, this means that citizens have a moral obligation to pay taxes as a form of respect for the rights of others and as part of universal morality. Practically, this encourages the creation of a fair and socially just tax system, in which the tax burden is distributed proportionally according to each citizen's economic capacity. However, the primary challenge is ensuring that the system is truly capable of upholding this moral obligation effectively and consistently, without any corruption or abuse of power.

Recommendations for strengthening a tax system based on universal moral principles and justice include increasing transparency and accountability in tax management, strengthening oversight by independent institutions, and educating the public about the importance of moral obligations in building social justice. Furthermore, regulatory reform and firm law enforcement must be implemented to suppress corruption and tax evasion. Building a strong moral culture among officials and the public is also crucial so that the principles of justice and universal morality truly become the foundation for managing the national tax system. This way, the application of Kant's moral principles can be more effective and provide maximum benefits in realizing social justice and the sustainability of the tax system.

## CONCLUSION

From this discussion, it can be concluded that the application of Kant's moral principles in the tax system plays a crucial role in building social justice and economic sustainability. Moral obligation, as an ethical basis, encourages citizens and governments to act in accordance with the principle of universal justice, where taxes are viewed not merely as a legal obligation but as a moral responsibility to support the common good. Despite challenges in addressing cultural diversity, social complexity, and corrupt practices, the application of Kant's principles remains relevant as a philosophical foundation supporting a fair and integrated tax system. The emphasis on the importance of moral obligation and Kant's principles emphasizes that the success of a tax system depends not only on formal regulations but also on the formation of a moral and ethical culture within society. Strengthening transparency, accountability, and moral education are key to overcoming obstacles and ensuring the effective implementation of the principle of universal justice. For future policy development, it is recommended that the government and stakeholders continue to innovate in tax system reform by prioritizing the principles of universal justice and morality. Furthermore, further research is needed on the mechanisms for implementing Kant's moral values in different social contexts, as well as an evaluation of the success of moral obligation-based policies in increasing public trust and participation. Thus, a taxation system based on moral obligation and Kant's principles can be more optimal in realizing social justice and long-term economic sustainability.

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