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Kant Paper

*Consider the maxim: I will not pay my income taxes. Suppose for the sake of argument that you will owe some income taxes. Evaluate this maxim using both the universal law and respect for persons formulations of the categorical imperative. Note two things: (a) there actually are countries that exist where nobody pays income taxes because the government has, e.g., ownership of the nation's oil industries (Qatar), and (b) it might make a difference how the taxes are being used. In other words, you will need to refine the maxim before testing it.*

In this essay, I will be analyzing the maxim, "I will not pay my income taxes," through the lenses of Kant's Universal Law and Respect for Persons formulations of the categorical imperative. Before the maxim can be analyzed in these ways, its meaning must be understood. "I will not pay my income taxes" necessitates that you owe income taxes, so the case of nations like Qatar cannot come into consideration, as they do not collect income tax, so a Qatari national would not owe income tax. The maxim as written tells us that you owe some sum of income tax to your relevant government agency, and that you are aware that you owe this sum. You are not unaware of your tax load, so you are choosing not to honor this obligation to your government consciously. I do not believe that it makes a meaningful difference how the taxes are being used due to the nature of taxation. When taxes are collected, they are not kept in individualized accounts. The taxes collected from the populace are pooled and then distributed out to satisfy various budgetary items. You do not know when you pay your taxes whether all or some of that

sum will be used to operate a hospital, or pave a mile of highway, or finance .01% of a battleship. You do not know this and neither does the government. This particular objection fundamentally misunderstands how tax works. If one has a problem with how public spending is being directed, either vote for a different representative in this next election who shares your fiscal priorities, or, if you do stop paying taxes, stop mooching off the fruit of other folks' contribution and quit using roads, running water, libraries, and everything else that is publicly funded.

The Universal Law formulation of the categorical imperative holds that a maxim ought to be applicable in any situation. Like the laws of physics, these laws must be repeatable and hold up in any situation, never mind the circumstances. These universal laws are not only universal in their situational applicability – they are also universal in who they apply to. A utilitarian might be able to justify not paying their taxes, because they would get more happiness in having ample cash on hand than the government would suffer to be short a few grand, and because one person's missing contribution would not cause the sky to fall. The Kantian, however, could not stake out this position because, in their case, the sky literally would fall – NASA is publicly funded and, if every person quit paying their taxes, they would be unable to maintain their network of research and telecommunication satellites, many of which would rapidly reacquaint themselves with the Earth's surface. Following through on this maxim would destroy the circumstances that make the maxim possible, making it untenable and self-destructive. If the maxim, "I will not pay my income taxes," were to be applied in the manner of Universal Law, all of government – then economy and society – would come to a grinding halt. The implications of a Universal Law are significantly broader than those of a utilitarian moral calculation. The utilitarian typically deals with personal morality or interactions with those in their immediate

vicinity. The Universal Law Kantian grapples with maxims that govern whole societies. If everyone stopped paying their income tax, as the Universal Law formulation would necessitate, then there would exist wide ranging rippling effects. These consequences would be deadly, as people dependent on the government – for social security, for welfare, for life-preserving medical care – would see their means of sustenance yanked out from under them. For those unable to find other means, particularly the elderly and disabled, this would be a death sentence, as they can no longer afford to provide for their basic survival necessities. This maxim, when considered as a Universal Law, has massive, society-shattering implications that may not reveal themselves upon first blush, implications that seriously dampen the appeal of this maxim.

The Respect for Persons formulation holds that people ought to have their autonomy, though autonomy is not the same thing as outright independence or separation. We owe each other a measure of respect simply for being fellow rational creatures. Even if society is viewed as a collection of sovereign individuals, by virtue of being a society there still exist some collective responsibilities we owe to each other in order to keep the ship afloat, so to speak. Respect for others can be expressed through fulfilling our mutual obligations to one another. One of the fundamental processes that the modern state and society are built upon is the collection of taxes, among them income taxes. In a republican state that declares itself to be of, by, and for the people, we, the people, ought to extend our respect to the State, because it is comprised of ourselves and our fellows, to whom we owe respect. To respect the State, which is understood as an expression of our fellowmen, we must necessarily respect the core functions of the State. The most relevant of these functions is the collection of income tax. The maxim, “I will not pay my income taxes,” is at odds with the Respect for Persons formulation. One could argue that the collection of an income tax violates the Respect for Persons formulation. This is true, to a limited

extent, but no more so than being in a family or living with roommates violates the Respect for Persons formulation *vis à vis* the violation of autonomy. Humans do not exist in perfect, undisturbed individuality. We live in society and living in society entails certain infringements upon our individual liberty and autonomy. With the inexorable necessity of (death and) taxes established, it is clear that the Respect for Persons formulation does not actually support the maxim, “I will not pay my income taxes.”

The maxim “I will not pay my income taxes” is laden with serious problems, whether considered through the lens of the Universal Law or Respect for Persons formulation of the categorical imperative. Under the Universal Law formulation, the universal application of this maxim would cripple the basic functioning of a modern state. Under the Respect for Persons formulation, this maxim would disrespect our fellows in society and ignore the collective responsibilities we have to each other.