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## SELF-ACTIVITY #5 – FRAMEWORK & PRINCIPLES BEHIND MORAL DISPOSITION

### 1. What is Civil Obligation?

**Civil obligation** refers to the duties individuals owe to others, which can be enforced through a civil suit or action in a court. These obligations may involve actions that ensure the protection of rights, public order, and fairness in society. A person who fails to fulfill these obligations can be held accountable through legal means. Examples of civil obligations include paying debts, honoring contracts, and following laws that protect public welfare.

### 2. What are Legal Duties?

**Legal duties** are responsibilities that individuals have under the law to act in a way that does not harm others. These duties can include following traffic laws, maintaining safe premises, and avoiding negligence. To prove a legal duty in a lawsuit, the plaintiff must show that the defendant had a responsibility (such as driving within the speed limit or keeping property safe) and that this duty was breached, resulting in harm or injury. These duties are enforceable by the legal system and failure to uphold them can lead to legal consequences.

### 3. Differentiate justice from fairness.

**Justice** refers to the concept of legal and moral righteousness based on law, equity, and ethics, ensuring individuals receive what they deserve. **Fairness**, on the other hand, is the principle of treating people impartially and equitably without favoritism or discrimination. While justice often follows established rules and laws, fairness is more subjective and situational.

### 4. Define and explain Justice and Fairness.

Justice is the moral and legal principle of ensuring fairness, equality, and righteousness in society. It aims to provide individuals with what they deserve based on their actions and circumstances. Justice can be distributive, retributive, or procedural.

Fairness is the ethical principle of treating individuals with impartiality, ensuring everyone has equal opportunities and benefits without bias or discrimination. Fairness promotes social harmony and trust in institutions.

### 5. Enumerate the Principles of Fairness & Principles of Justice.

**Fairness:**

- Equal treatment for all individuals.
- Impartial decision-making.
- Consistency in applying rules and policies.
- Consideration of individual circumstances.



- Transparency in processes and decisions.

#### Principles of Justice:

- Distributive Justice: Fair allocation of resources and benefits.
- Retributive Justice: Fair punishment for wrongdoing.
- Procedural Justice: Fairness in processes and legal proceedings.
- Restorative Justice: Focus on repairing harm caused by wrongdoing.
- Social Justice: Promotion of equal opportunities and rights.

#### 6. What are the different Kinds of Justice.

- **Distributive Justice:** Ensures fair allocation of resources and wealth among members of society.
- **Retributive Justice:** Focuses on appropriate punishment for violations and crimes.
- **Procedural Justice:** Ensures fairness in the process of legal and administrative decision-making.
- **Restorative Justice:** Aims to repair the harm caused by wrongdoing and rehabilitate offenders.

#### 7. What is Taxation?

**Taxation** is the process by which governments collect financial contributions from individuals and businesses to fund public services, infrastructure, and national development. It is a fundamental duty of citizens to support government operations.

#### 8. What is the Philosophical view of Taxation?

From a philosophical perspective, taxation is seen as a social contract where individuals contribute to the common good. Philosophers like John Locke argue that taxation is justified when it supports public welfare, while others like Karl Marx view it as a tool for redistributing wealth to achieve economic justice.

#### 9. Are taxes moral? Explain.

Taxes can be considered moral when they are imposed fairly and used for the benefit of society. When taxes support essential services like healthcare, education, and public infrastructure, they promote social welfare and justice. However, taxation may be viewed as immoral if it is excessive, unfairly distributed, or used for corrupt purposes.

#### 10. What are the Principles of a Sound Tax System? Define each.

- **Simplicity:** Tax laws and systems should be easy to understand and comply with for both taxpayers and the government. A simple tax system reduces complexity and the burden of compliance, making it easier for individuals to file their taxes and for governments to administer them. For example, the **Standard Deduction** simplifies the tax filing process by eliminating the need for many filers to itemize deductions.
- **Transparency:** The tax system should clearly define what is owed and when it is due, without hidden or ambiguous costs. Transparency in tax policies ensures that taxpayers know exactly what they are paying and how their taxes are being used. For example, **Retail Sales Taxes** are transparent because they are typically added to the final price of



goods or services and clearly shown on receipts.

- **Neutrality:** Taxes should not favor or penalize specific industries or personal decisions. A neutral tax system applies equally to all individuals and businesses, without distorting economic behavior or creating unfair advantages. For instance, **Broad-based Consumption Taxes** like VAT or retail sales taxes apply universally, without targeting specific industries or activities.
- **Stability:** A stable tax system promotes predictability and consistency, which is crucial for long-term planning by businesses and taxpayers. Temporary or fluctuating tax policies can create uncertainty and disrupt economic planning. For example, **Broad-based Consumption Taxes** are more stable than taxes on narrow goods like cigarettes, which can experience revenue volatility.

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