

This thesis is an interdisciplinary perspective on the issue of fair distribution of the tax burden. Taxes are assessed in terms of its purpose, which is to establish resources for the payment of government spending . Attention is focused on the moral and ethical aspects of the impact of the tax burden in human behavior and decision making.

The work is divided into four chapters . The first chapter is devoted to human beings , its behavior and decision-making capabilities and comprehensive view of human individuality. One is set in the perspective of living and farming.

The second chapter contains a brief look at the concepts of justice , focusing on the relationship between justice and ethical values selected .

In the third chapter, the evaluation of the structure of the tax system and individual taxation, with a focus on tax fairness in economic sense .

The fourth chapter is devoted to some aspects of international taxation.

In conclusion, the thesis are evaluated conflicts tax fairness with other values .