

## ABSTRACT

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The doctoral dissertation covers the issue of the axiological context of income taxes, that is, the values that should be realized during their establishment and enforcement.

Constitutional values around which a society should be united were chosen as a point of reference, with particular attention being paid to values such as dignity, protection of individual freedoms and rights, social market economy, freedom of economic activities, responsibility or social justice, among others. It is examined whether they are realized or protected in connection with the operation of income taxes in Poland.

The work is theoretical and empirical in nature and consists of seven chapters.

The first chapter discusses the issue of values in theoretical terms. Concepts such as axiology and value are characterized, the history of values is discussed, as is the problem of how they exist and how they can be hierarchized. It is also indicated what roles values play for social and economic development.

Chapter two lists and characterizes what is known as constitutional values.

Chapter three defines tax and discusses the so-called tax technique. The basic concepts of taxes (including the definition of the tax system) and their functions from the point of view of economics are presented. The chapter concludes with a consideration of tax principles and principles of tax law.

The fourth chapter covers the basic issues concerning the subjects of tax law - the state and taxpayers. The issue of the ethical context of the state-taxpayer relationship is discussed, with part of the chapter being devoted to the problem of the attitudes that taxpayers take towards their tax obligation. Particular attention is paid to the so-called tax morality as an important determinant of taxpayer behaviour, and the results of other authors' research on this issue are presented.

The fifth chapter characterizes income as an object of taxation - both for individuals and legal entities. The most important structural elements of income taxes in Poland (subject matter, rates, scales, exemptions, reliefs and increases) are indicated and discussed, along with examples of solutions that raise doubts from the point of view of the issues discussed in the dissertation. In particular, the issue of the so-called tax-free amount and tax reliefs and exemptions is discussed, with particular emphasis on the so-called relief for the young, solidarity contribution, mandatory disclosure rules and health contribution.

The sixth chapter presents the research methods used, that is, the method of a diagnostic survey among taxpayers, in-depth individual (expert) interviews, and a case study. The results of the company's own research on tax motivators are presented, and the issue of Polish taxpayers' subjective assessment of the tax system and tax administration activities is discussed. Expert opinions on income taxes in Poland in the context of constitutional values are also presented.

The last, seventh chapter of the dissertation is devoted to a summary of the results of own research, and it discusses the implementation of the research objectives and indicates the results of the verification of research hypotheses. The chapter concludes with recommendations for changes and measures that the author believes should be introduced into Polish income taxes to make them more conducive to the realization and protection of fundamental constitutional values.