


The Systematic Significance Of Gratitude In Kant's Practical Philosophy

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ENG Abstract: This article provides a comprehensive analysis of the systematic significance of gratitude in Kant's practical philosophy. It argues that gratitude fosters moral progress by recognizing both beneficiary and benefactor as ends in themselves. It examines how ingratitude creates an epistemic barrier that obscures our inherent vulnerability and the interdependent nature of personal autonomy. The reflection on gratitude also enables us to engage issues such as global distributive justice, collective ownership of natural resources, and intergenerational justice. Therefore, gratitude emerges as a crucial concept in Kant's practical philosophy.

Keywords: Gratitude, Moral Progress, Vulnerability, Interdependence, Global Justice, Intergenerational Justice.

Summary: 1. The Kantian conception of gratitude. 2. The dangers of ingratitude. 3. Gratitude and moral progress. 4. Gratitude, vulnerability and justice, 5. Final remarks. 6. Bibliography. Primary Sources. Secondary Sources.

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1. The Kantian conception of gratitude

This article offers a thorough analysis of the systematic significance of gratitude in Kant's practical philosophy. As M. Timmons (2011) has convincingly argued, the duty of gratitude holds profound moral relevance insofar as it involves a relationship where both the beneficiary and the benefactor are treated as ends in themselves, thus promoting the moral progress of humankind by adhering to the Humanity Formula of the categorical imperative. Furthermore, by exploring the origins of ingratitude, scholars such as Moran (2016) have shown that the absence of gratitude erects an epistemic barrier, hindering the recognition of mutual interdependence (Herman, 1984) and, by extension, our intrinsic vulnerability (Formosa, 2013). This recognition of vulnerability and interdependence is crucial to understanding the essentially relational nature of personal autonomy. By highlighting these aspects of the human condition, the Kantian reflection on gratitude enables us to engage with broader issues such as global distributive justice (Loriaux, 2020; Rushdy, 2020), the collective ownership of natural resources (Vereb, 2022), and intergenerational justice (Gómez-Franco, 2020). Thus, gratitude emerges as a pivotal concept for a comprehensive understanding of Kant's practical philosophy.¹

Kant establishes a distinction between 'duties of right' (*Rechtspflichten*) and 'duties of virtue' (*Tugendpflichten*) based on the nature of the 'obligation' (*Verbindlichkeit*) they impose. Duties of right are considered 'narrow' (*eng*) as they define the obligation to perform a specific action, whereas duties of virtue demand the pursuit of a particular end while allowing a certain 'playroom' (*Spielraum, latitudo*) (cf. MS, AA 06: 390.06-07) that offers various means of fulfillment. These duties are thus 'wide' (*weit*) and, while their fulfillment cannot be legally enforced, they are regarded as 'meritorious' (*verdienstlich*) (cf. MS, AA 06: 227.30-31).²

¹ In the citation of Kant's texts, we will use the following abbreviations: KrV (*Critique of Pure Reason*), GMS (*Groundwork of the Metaphysics of Morals*), KpV (*Critique of Practical Reason*), RGV (*Religion within the Boundaries of Mere Reason*), MS (*Metaphysics of Morals*), V-Mo/Collins (*Lectures on Ethics/Collins*), V-MS/Vigil (*Lectures on Metaphysics of Morals/Vigilantius*), VMS (*Preparatory work on the Metaphysics of Morals*). Previous versions of this text were presented at the Grup d'Estudis de Filosofia Clàssica Alemanya (GEFCA) at the Institut d'Estudis Catalans, as well as at the international conference "Kant, Then and Now," held in October 2024 at the University of Valencia. We appreciate the comments and observations of the attendees, which helped improve the final result.

² The distinction between 'perfect and imperfect duties' (*vollkommene und unvollkommene Pflichten*), their correlation with duties

Kant considers 'gratitude' (*Dankbarkeit*) as a duty of virtue and places it within the 'duty of love to other human beings' (*Liebespflicht gegen andere Menschen*). The main duty of love is 'beneficence' (*Wohltun*), and the expected response is gratitude.³ There is a duty to *feel* gratitude in response to the 'benevolence' (*Wohlwollen*) of a benefactor, that is, whether that intention is ultimately realized in the desired and anticipated benefit—regardless of its "physical results" (*physische Folgen*; MS §31, AA 06: 455.02). There is no duty to perform specific acts of beneficence, especially if they require sacrificing one's own well-being (cf. MS §31, AA 06: 454.02-04). However, it is morally necessary to adopt the maxim of beneficence, in contrast to strict duties such as the prohibition of killing or lying, which require complete adherence in every specific act:

For, a maxim of promoting others' happiness at the sacrifice of one's own happiness, one's true needs, would conflict with itself if it were made a universal law. Hence this duty is only a *wide* one; the duty has in it a latitude for doing more or less, and no specific limits can be assigned to what should be done. — The law holds only for maxims, not for determinate actions (MS, AA 06: 393.29-35).

One of the issues that comes across in this context is the connection between the notion of duty (in this case of gratitude) and of sentiment. We have the right not to be robbed, killed, or lied to; we may even have the right to expect that gratitude is *shown* to us, even if it is not genuinely *felt* (cf. Berger 1975), but we might ask whether we can demand that others *be* grateful, given that we expect a specific emotional response (cf. Card 1988, p. 117; Fitzgerald 1998, p. 120). This would imply that the agent controls their emotions, which cannot be demanded from any individual—considering also that the granting of the benefit occurred without any obligation on the part of the benefactor.⁴ To put it in other terms: the duty of gratitude is moral, not legal. There would be no merit in expressing gratitude if it were mandated by law and ingratitude were penalized (cf. Seneca 1935, Book III, §§6-10).⁵ In Rousseau's terms: "The expression of gratitude (*reconnaissance*) is indeed a duty that must be fulfilled, but not a right that can be demanded" (Rousseau 1992, p. 244). In this sense, gratitude constitutes an imperfect duty. We could understand this affective requirement in terms of the maxim of being predisposed to return the favor to our benefactor on a future occasion (cf. Guyer 1993, p. 386) or, in a more general way, as a duty to cultivate certain feelings which would ultimately lead us to a benevolent disposition toward others, i.e. philanthropy or 'love of human beings' (*Menschenliebe*) (cf. MS §33, AA 06: 456.08-16):

Beneficence is a duty. If someone practices it often and succeeds in realizing his beneficent intention, he eventually comes actually to love the person he has helped. So the saying "you ought to love your neighbor as yourself" does not mean that you ought immediately (first) to *love* him and (afterwards) by means of this love do good to him. It means, rather, *do good* to your fellow human beings, and your beneficence will produce love of them in you (as an aptitude) of the inclination to beneficence in general! (MS, AA 06: 402.14-21)

However, for it to be legitimate to expect a grateful response, the act of beneficence must meet the following criteria:

1. It must be performed with the intention of promoting the other's well-being, by adopting as one's own those ends in which the other places their happiness: "I cannot do good to anyone in accordance with *my* concepts of happiness (except to young children and the insane), thinking to benefit him by forcing a gift upon him; rather, I can benefit him only in accordance with *his* concepts of happiness" (MS §31, AA 06: 454.18-21).
2. The intention to further the other's well-being must be sincere, and must be carried out in a selfless manner, that is, "without hoping for something in return" (MS §30, AA 06: 453.03); there should be no hidden desire to subjugate the other, nor should the action be performed with the expectation of receiving future reciprocation or with the intention of boasting about one's own abundance: "Sincere,

of narrow or wide obligation, as well as the way in which Kant establishes this distinction in both GMS and MS, is not without difficulties. This text assumes the identification of the *perfect* nature of duties of right with the fact that they entail the obligation to perform a specific *action*, while the *imperfect* nature of duties of virtue lies in the fact that the obligation concerns the *maxim* of our action, allowing for a certain degree of discretion. For an extensive discussion on this issue, see Zimmermann (2023).

³ This text assumes the distinction between a triadic view of gratitude, where the benefactor, beneficiary, and benefit can be clearly identified (what is known as interpersonal gratitude or thankfulness), and the type of gratitude where there is no reference to a specific benefactor (transpersonal gratitude or gratefulness); see Steindl-Rast (2001). This second type, which we can also call 'propositional or cosmic gratitude', expresses thanks for the totality of existence without presupposing the agency of a supreme being; see Walker (1980-81), McAleer (2012), Roberts (2014). Our presentation of Kant's conception of gratitude will focus exclusively on its interpersonal dimension. For an application of the idea of transpersonal gratitude in the context of post-Kantian thought, see Mumbrú (2023).

⁴ This issue is addressed by Kant in his reflection on philanthropy, specifically concerning the question of how absurd it is to speak of a duty of love toward others, given that it seems counterintuitive to mandate love, or for love to become an obligation (cf. MS, AA 06: 401.24-26). Kant himself defines gratitude as a 'feeling' (*Gefühl*) of respect toward "a person because of a benefit he has rendered us" (MS, AA 06: 454.31-32), although he considers the possibility of a duty-bound gratitude, devoid of sentiment: "Gratitude is of two kinds: from duty, and from inclination. It comes from duty, when we remain unmoved by the other's kindness, but see that it behooves us to be grateful; in that we have, not a grateful heart, but principles of gratitude. We are grateful from inclination, insofar as we feel love in return (*Gegenliebe*)" (V-Mo/Collins, AA 27: 441.34-39).

⁵ The presence of ancient Stoicism in Kant's thinking has been thoroughly presented by Santozki (2006) among other authors. In the case of the reflection on gratitude, Cicero's influence is evident through the translation of *De Officiis* by Ch. Garve. Although this issue cannot be delved into in the present text, the contributions to this topic by Seneca, with his *De Beneficiis* being the key work of reference, have not been sufficiently emphasized.

universal, and reciprocal benevolence is a duty for every person, but I am only obligated by someone who demonstrates particular benevolence toward me, and whom I have reason to believe is sincere" (VMS, AA 23: 408. 29–32).⁶ This is the reason why for Kant gratitude constitutes a duty and not a "prudential maxim" (*Klugheitsmaxime*): "Gratitude is a duty. It is not a merely *prudential maxim* of encouraging the other to show me further beneficence by acknowledging my obligation to him for a favor he has done (*gratiarum actio est ad plus dandum invitatio*), for I would then be using my acknowledgement merely as a means to my further purpose. Gratitude is, rather, direct constraint in accordance with a moral law, that is, a duty (MS §32, AA 06: 455.06-11)".

3. That benevolence must be carried out in a selfless manner implies that it must result from a freely made decision. Gratitude is not required if the act of beneficence is performed out of obligation, nor if the benefit arises from chance or coincidence.
4. The act of beneficence should not be mistaken for an act of charity that arises from an initial situation of injustice due to social inequity. In such instances, what we encounter would be better described as "misplaced gratitude" (Schott, 2018).
5. It must conform to the moral requirements of the categorical imperative: there is no duty of gratitude with respect to immoral actions (for example, being grateful to the murderer who has killed our noisy neighbors): "The duty of love for one's neighbor can, accordingly, also be expressed as the duty to make others' ends my own (*provided only that these are not immoral*)" [MS §25, AA 06: 450.03-05], author's italics].

The Kantian conception of benevolence implies that the benefactor adopts our ends as their own, going beyond a mere "benevolence in wishes, which is, strictly speaking, only taking delight in the well-being of every other and does not require me to contribute to it (everyone for himself, God for us all)", to advance toward "active, practical benevolence (beneficence), making the well-being and happiness of others my end" (MS §28, AA 06: 452.01-05).⁷ That is to say: the concepts of benevolence and beneficence must be distinguished: "Benevolence is satisfaction in the happiness (well-being) of others; but beneficence is the maxim of making others' happiness one's end, and the duty to it consists in the subject's being constrained by his reason to adopt this maxim as a universal law" (MS §29, AA 06: 452.26-30).⁸

The maxim of beneficence has a broad application because, as we stated before, promoting the happiness of others by sacrificing one's own would be a contradictory maxim (cf. MS, AA 06: 393.29-32). Moreover, practical benevolence refers to physical well-being as an integral part of another person's happiness, to which moral well-being must be added. In relation to this moral well-being, my obligation is negative and consists in not creating a situation that could cause the other to experience remorse—a feeling that, while having a moral origin, often leads to physical effects such as fear, embarrassment, etc. In other words, the act of benefiting the other must be performed in such a way that they do not feel humiliated in their sovereignty and self-esteem, respecting at all times "the dignity of humanity in another person," that is, what Kant refers to as "respect in the practical sense (*observantia alii praestanda*)" (MS §25, AA 06: 449.29-30):

So we shall acknowledge that we are under obligation to help someone poor; but since the favor we do implies that his well-being depends on our generosity, and this humbles him, it is our duty to behave as if our help is either merely what is due him or but a slight service of love, and to spare him humiliation and maintain his respect for himself (MS §23, AA 06: 448.22-449.02).⁹

As we will see in the next section, the humiliation arising from the feeling of inferiority one may experience when being benefited by another is one of the main causes of ingratitude.

2. The dangers of ingratitude

Once the objective criteria of a benevolent action are met, what response is expected from the beneficiary?, that is, what does the duty of gratitude entail?¹⁰ Kant identifies two aspects to consider in evaluating the adequacy of the response: intensity and extent (cf. MS §33, AA 06: 455.26-456.16).

The first condition for a relationship of gratitude to exist is that the beneficiary must accept the benefit.¹¹ The intensity with which one should respond to a benevolent act depends on the level of selflessness with

⁶ The duty of gratitude entails the ability to put oneself in the other's place, to attribute to them that benevolent intention. However, it must be noted that, for Kant, the motives of an action are often obscure and inscrutable, even to the agents themselves (cf. RGV, AA 06: 63.17-21). This idea, i.e. the opacity thesis (Ware, 2009), presents a special challenge for Kant's approach to gratitude.

⁷ The distinction between benevolence in desire and active benevolence justifies the existence of two distinct types of grateful response: 'active gratitude' (*tätige Dankbarkeit*) and 'affective gratitude' (*affektive Dankbarkeit*); cf. MS, AA 06: 455.01-04. See also Moran 2016, p. 340f. It should be noted that in his reflection on beneficence, Kant seems to consider two possible scenarios: one where the duty to help others refers to situations of need (such as a lack of resources), and a broader sense of beneficence that relates to our duty to contribute to the happiness of others by adopting their ends as our own. On this point, see Loriaux 2020, p. 5.

⁸ In relation to the difference between benevolence and beneficence, cf. MS, AA 06: 393.12-16.

⁹ cf. also MS §31, AA 06: 453.17-30, where Kant recommends the secrecy of beneficence.

¹⁰ When we talk about gratitude, we refer both to specific acts owed to our benefactor and to a particular character or disposition of the mind that we have a duty to cultivate; see Rushdy 2020, chapter 7.

¹¹ We might ask whether the gift received must necessarily be a good. Sometimes, one may feel grateful even to those who wrong us, since harm or painful experiences can provide an opportunity for personal growth, allowing us to transform the bad into something good. Regarding this complex issue, see Fitzgerald 1998, p. 123f.

which it was done, the cost to the benefactor (self-sacrifice and effort), the type of relationship with them, and the magnitude of the benefit. An example of a highly meritorious act of beneficence would be one in which “at considerable self-sacrifice I rescue a complete stranger from great distress” (MS, AA 06: 228.16-17). In other words, a duty of gratitude is incurred for acts that go beyond what is morally required, thereby acknowledging an abundance or excess beyond what duty strictly demands. In turn, gratitude is also owed in cases of exceptional actions or qualities. Conversely, it is considered a sign of ingratitude—and a failure to understand the benevolent nature of the act—to obsess over repaying the favor with the same level of intensity or volume as the gift received, since the benefit is granted without the intention of receiving anything in return.¹²

For Kant, gratitude constitutes a “sacred duty” (*heilige Pflicht*) (MS §32, AA 06: 455.12), meaning that “the obligation with regard to it cannot be discharged completely by any act in keeping with it (so that one who is under obligation always remains under obligation)” (MS §32, AA 06: 455.16-17). Kant identifies the origin of ingratitude in the beneficiary’s situation of inferiority—and the pride and powerlessness it causes (MS §35, AA 06: 458.15-19). However, the debt of gratitude can never be fully repaid due to the temporal priority of the benefactor, who initiates the chain of favors; it is this priority that transforms the gift into a permanent debt:

For beneficence creates a debt that can never be repaid. Even if I return to my benefactor fifty times more than he gave me, I am still not yet quits with him, for he did me a good turn that he did not owe me, and was the first in doing so. Even if I return it to him fifty times over, I still do it merely to repay the benefit and discharge the debt. Here I can no longer get ahead of him; for he remains always the one who was first to show me a kindness (V-Mo/Collins, AA 27: 442.35–433.04)¹³

And, in fact, it is not merely a temporal precedence in the benevolent action: the absolute nature of freedom, the fact that a particular moral agent decides to act for the sake of another, also explains the impossibility of full repayment, the indelible nature of the debt, and the “inequality of status” between benefactor and recipient that results from it (Loriaux 2020, p. 16).

Given this impossibility, one might question the extent to which we can speak of a duty of gratitude if what is required of us can never be fully accomplished. A possible resolution lies in distinguishing between the type of relationship established between a benefactor and their beneficiary, and that between a creditor and their debtor.¹⁴ In the latter case, once the debt is repaid, any kind of relationship is canceled. However, as we will further develop in the following section, in acts of beneficence the duty of gratitude does not end the interaction but rather enhances the moral appreciation and esteem for the one who has adopted the ends of our action as their own. We are grateful “not merely for the good we have received, but also for the fact that the other is well disposed (*gute Gesinnung*) toward us” (V-Mo/Collins, AA 27: 441.32-34). In other words, the debt is irredeemable because it is never fully canceled, as it involves the establishment of the beneficiary’s moral bond with the benefactor, a community tie. In the experience of gratitude, there is no mere exchange or commercial transaction that can be settled by returning the good or service; it is a relationship that transforms the moral identity of the participants, allowing both to recognize each other as members of the same moral community. For this reason, where the possibility of reciprocity ceases (for example, due to an act of ingratitude), the other is no longer considered capable of proposing morally valuable ends. In other words, we stop expecting anything from the other and shift from the second person (addressing the other directly) to the third person (talking about the other) (cf. Korsgaard 1996, p. 205).

This point connects with the issue of the extent of the duty of gratitude: if the benefactor is still alive, our gratitude should be directed to them; otherwise, we have the responsibility to extend it to others. Even if the benefactor is no longer in a position to receive gratitude—perhaps because they have passed away—the benefits derived from their actions should be extended to others (cf. MS §33, AA 06: 456.06-08). Every act of gratitude is an invitation to cultivate our benevolence toward others (our love for humanity), and for this reason, those who fail in their duty of gratitude risk losing others’ trust and becoming isolated from the community. Gratitude acts as a social lubricant in that ingratitude can lead to enmity and resentment, potentially resulting in conflict.¹⁵

The permanent nature of the debt inherent in the benefactor-beneficiary relationship partly explains why receiving a benefit can compromise our autonomy, making us dependent on our benefactor. For this reason,

¹² Kant distinguishes between two types of ingratitude: “ingratitude proper” (*qualifizierte Undankbarkeit*), which involves a feeling of hatred toward the benefactor, and ingratitude in which there is a “mere unappreciativeness” (*Unerkennlichkeit*) for the received beneficence (MS §36, AA 06: 459.10-12; cf. Moran 2016, p. 346f.). In Kant’s terms: “But even mere heartfelt benevolence, apart from any such act (of beneficence), is already a basis of obligation to gratitude. — A grateful disposition of this kind is called *appreciativeness*” (MS §32, AA 06: 455.22-24).

¹³ See also V-MS/Vigil, 27: 695.35-696.38. In this context, a relationship of inequality is established between the benefactor and the beneficiary; cf. the discussion of “unequal friends” in Aristotle 1962, VIII, 7. For Kant, an ideal friendship is one in which favors are not exchanged, as the debt imposed would ruin the friendship. Even more, the perfect relationship of friendship is one where I have the opportunity to help the other, the friend, insofar as it allows me to assist a human being; cf. the description of the Stoic sage in MS §34, AA 06: 457.06-11.

¹⁴ See Timmons 2011, p. 254f. For an alternative reflection on gratitude that seeks to avoid the “debtor paradigm,” see Card (1988). This author highlights a constitutive paradox in the expression “debt of gratitude”: to what extent and in what sense can we speak of a “debt” of gratitude without transforming the benevolent nature of the gift and, consequently, the relationship between benefactor and beneficiary, into something different from the relationship of gratitude itself? (cf. Card 1988, p. 115). This issue fundamentally involves separating the concepts of obligation and debt; cf. Rushdy 2020, p. 188.

¹⁵ This would be one of the functions of social courtesies, etiquette, or manners (cf. Card, 1988, p. 123). To put it in Rushdy’s terms: the expression of gratitude is a social matter, while its sentiment is a moral one (cf. Rushdy, 2020, p. 173).

Kant asserts that it is advisable not to accept benefits that one can do without (cf. MS §12, AA 06: 436.19-21). As stated earlier, the weight of the debt—feeling dependent or inferior—is one of the main causes of ingratitude:

What makes such a vice possible is misunderstanding one's duty to oneself, the duty of not needing and asking for others' beneficence, since this puts one under obligation to them, but rather preferring to bear the hardships of life oneself than to burden others with them and so incur indebtedness (obligation); for we fear that by showing gratitude we take the inferior position of a dependent in relation to his protector, which is contrary to real self-esteem (pride in the dignity of humanity in one's own person) (MS §36, AA 06: 459.16-24)

However, a world in which we are not entitled to expect gratitude for our benevolent acts is a world in which the sense of community is lost. For Kant, ingratitude—along with envy and *Schadenfreude* (cf. V-Mo/Collins, AA 27: 440.26-28; MS §36, AA 06: 458.21-24)—is one of the three vices that constitute the essence of evil and cruelty and represents a form of inhumanity and 'misanthropy' (*Menschenhasses*) (cf. V-Mo/Collins, AA 27: 439.36-440.04). This pernicious effect of ingratitude, which Kant describes as a "scandalous example" (*skandalöses Beispiel*) for the community (MS §32, AA 06: 455.14), not only affects the person who suffers from it in their willingness to continue benefiting the ungrateful, but even witnessing an act of ingratitude has a deterrent effect on future acts of beneficence (cf. MS §36, AA 06: 459.28-31).¹⁶ For this reason, gratitude constitutes for Kant "a *sacred* duty, that is, a duty the violation of which (as a scandalous example) can destroy the moral incentive to beneficence in its very principle" (MS §32, AA 06: 455.12-15). In other words, an act of ingratitude attacks the due respect for human beings as moral agents and carries the danger of dismantling the community by provoking imitations (cf. MS §40, AA 06: 464.12-13).

In summary: ingratitude violates social customs (in terms of courtesy and etiquette), deteriorates social bonds and, as we will see below, is contrary to moral law.

3. Gratitude and moral progress

The requirement that the maxim (subjective principle) of an action can be a valid principle for every finite rational being (objective practical principle) is the criterion by which we can determine its morality, i.e., the moral law as the fundamental law of practical consciousness (cf. KpV, AA 05: 19.07-12). The 'principle of morality' (*Prinzip der Sittlichkeit*) lies in the necessary conformity of the principle that governs an action with the form of universality that is constitutive of every law: "There is, therefore, only a single categorical imperative and it is this: *act only in accordance with that maxim through which you can at the same time will that it become a universal law*" (GMS, AA 04: 421.06-08).

Universality and necessity are the traits by which we can discern the morality of the principle behind the maxim of our action. However, since these properties are shared by both the moral law and any natural law, it raises the question of what distinguishes the two. In this context, it is crucial to emphasize the eminently spontaneous nature of the will, as it produces certain effects in the sensible world (cf. KpV, AA 05: 89.20-33). Regarding what motivates us to act—the 'end' (*Zweck*) of the action—it can be said that the value of any object of our inclination is relative, as it ultimately depends on the acceptance of that inclination as a determining ground. Nevertheless, what is no longer relative is the capacity itself to accept or reject a particular inclination as the motive for our action, that is, reason as the faculty of ends; thus, it is by virtue of reason that every finite rational being is established as an 'end in itself' (*Zweck an sich selbst*) (cf. GMS, AA 04: 438.08-16). Respect for 'humanity' (*Menschheit*) both in ourselves and in others as the unconditional source of normativity enables us to reformulate the categorical imperative in the following terms: "So act that you use humanity, whether in your own person or in the person of any other, always at the same time as an end, never merely as a means" (GMS, AA 04: 429.10-12). This respect for humanity is based on the 'dignity' (*Würde*) that we recognize in beings who obey no law other than the one they themselves impose on themselves (cf. GMS, AA 04: 434.25-30). Consequently, the maxim of our action is not universalizable if it undermines the capacity of every finite rational being to self-impose ends, that is, if it treats them merely as a means to our desires (cf. GMS, AA 04: 429.20-23).¹⁷

And, to the extent that the morality of the maxim requires it to be universally valid, the categorical imperative can be formulated as fostering a community of rational beings who act according to a law that regards them collectively as ends in themselves, i.e., through the concept of a 'Kingdom of Ends' (*Reich der Zwecke*): "Consequently, every rational being must act as if he were by his maxims at all times a law-giving member of the universal kingdom of ends" (GMS, AA 04: 438.18-21), where 'kingdom' (*Reich*) should be understood as a "systematic union of various rational beings through common laws" (GMS, AA 04: 433.17-18).¹⁸ Thus, the fulfilment of the demands of the moral law is synonymous with the realization of the Kingdom of Ends.

¹⁶ In this sense, gratitude constitutes a natural law for Hobbes, the violation of which is one of the main causes of conflict and, therefore, of the emergence of the State (cf. Hobbes, 1996, I, xiv, xv.; and Hobbes, 1998, ch. III). For differences regarding the concept of ingratitude between Kant and Hobbes, cf. Moran 2016, p. 347f.

¹⁷ This difference between the nature of a thing or other non-rational living beings and that of a person, which enables the understanding of rational beings as ends in themselves, would result from Kant's reading of Ch. Garve's translation of Cicero's *De Officiis*; cf. Baum 2020, p. 49f. The relevance of this reference to Cicero's text is particularly significant, given that one of its central topics is the reflection on the duty of gratitude.

¹⁸ Kant also uses the expression 'moral world' (*moralische Welt*) to refer to this Kingdom of Ends understood as a "*corpus mysticum* of the rational beings in it, insofar as their free choice under moral laws has thoroughgoing systematic unity in itself as well as with

Now, to say that an act of beneficence is disinterested means that it is performed out of respect for the other person as an end-in-itself, respecting their character and nature as an end. This is what Kant describes as the duty of love toward others: to take their ends as our own. Kant refers to this as ‘practical love’ (*praktische Liebe*) to distinguish it from pathological love or mere delight in others, as no duty can be derived from an empirical (psychological or anthropological) element:

In this context, however, love is not to be understood as *feeling*, that is, as pleasure in the perfection of others; love is not to be understood as *delight* in them (since others cannot put one under obligation to have feelings). It must rather be thought as the maxim of *benevolence* (practical love), which results in beneficence (MS §25, AA 06: 449.17-22).

Furthermore, the duty of gratitude requires the beneficiary to respect the benefactor for the benefit she has provided, rather than reducing them to a mere instrument serving our interests. In this way, in the benefactor-beneficiary relationship, both parties are considered ends in themselves. This advances the realization of the moral demands of the categorical imperative, since setting aside one's own interest allows for the universalization of the maxim of our action. To put it in another words: the maxim of ingratitude is immoral as it violates the Humanity Formula of the categorical imperative: the ungrateful person treats others merely as a means to satisfy their own private interests and thus fails to regard them as ends in themselves (cf. Timmons 2011, p. 266). Kant also asserts that the duty of gratitude extends “to one's predecessors, even to those one cannot identify with certainty (*die man nicht mit Gewißheit namhaft machen kann*)”; MS §33, AA 06: 455.27-28), and that if the benefit cannot be returned due to the benefactor's death, the chain of favors should be extended to other members of the community.¹⁹ Thus, gratitude becomes a duty that can be extended to all of humanity, acting as a facilitating factor in the realization of the Kingdom of Ends and thus to the moral progress of all mankind.²⁰

As discussed earlier, Kant uses an analogy with nature to define the Kingdom of Ends: “A kingdom of ends is thus possible only by analogy with a kingdom of nature” (GMS, AA 04: 438.23-24).²¹ In the analogy drawn between the sensible and intelligible realms, Kant considers not only the ‘conformity to law’ (*Gesetzmäßigkeit*) that characterizes the concept of nature in a formal sense but also the rational assumption of its teleological character—thinking of this diversity of elements as systematically ordered toward certain ends. To think of the maxim of our action in terms of the concept of a Kingdom of Ends means to conceive it as part of a whole governed by the demands of the categorical imperative. Thanks to the analogy with the physical world, this moral world composed of rational finite beings is envisioned as subject to the same physical laws of ‘attraction and repulsion’ (*Anziehung und Abstoßung*) that govern the interactions of sensible beings. The moral translation of these physical laws is also present in the relationship between benefactor and beneficiary: the ‘principle of reciprocal love’ (*Prinzip der Wechselliebe*)—in the sense of the practical love previously developed—promotes a rapprochement between moral agents, while the ‘principle of respect’ (*Prinzip der Achtung*) requires a certain ‘distance’ (*Abstand*) (cf. MS §24, AA 06: 449.04-15), i.e. the strict requirement of not diminishing the other in their humanity. In summary: the principle (of love) by which we adopt the ends of the other as our own must be limited by the principle (of respect) that indicates we must allow the other to establish the ends they wish to pursue. Kant finds the most intimate union of love and respect in the relationship of friendship (cf. MS §46, AA 06: 469.17-18).²²

Benevolence and gratitude, both embedded in Kant's duty of love to other human beings, would allow us to recover the beauty of the world, to humanize the “nation of devils” (*Volk von Teufeln*) (Zef, AA 08: 366.16):

Would it not be better for the well-being of the world generally if human morality were limited to duties of right, fulfilled with the utmost conscientiousness, and benevolence were considered morally indifferent? It is not so easy to see what effect this would have on human happiness. But at least a great moral adornment, benevolence would then be missing from the world. This is, accordingly, required by itself, in order to present the world as a beautiful moral whole in its full perfection, even if no account is taken of advantages (of happiness) (MS, AA 06: 458.02-11).

4. Gratitude, vulnerability and justice

If we consider the relationship between benefactor and beneficiary as essential to realizing the Kingdom of Ends, then ingratitude must be seen as inherently immoral. This is because, as previously mentioned, ingratitude violates the Humanity Formula by reducing the other person to a mere instrument for achieving our own goals. This violation constitutes a form of vulnerability, in that each party risks being treated as mere

the freedom of everyone else”; KrV, A808/B836. In this same vein, see KpV, AA 05: 82.33-83.02, where he speaks in terms of a ‘realm of morals’ (*Reich der Sitten*).

¹⁹ Gratitude extends beyond the present temporal limits, hence the importance of the memory of the gift. As G. Simmel beautifully puts it: “Gratitude, as it were, is the moral memory of mankind”; Simmel 1996, p. 45.

²⁰ At this point, we find a justification for the duty of benevolence from the standpoint of the dignity of the person as a rational being, which entails their capacity (as well as the capacity of others) as active and empowered agents. In the following section, we develop a justification from the perspective of our finite condition and, therefore, our need for others; see Loriaux 2020, p. 10-11.

²¹ In this reference to natural law (*lex naturae*) as the ultimate criterion of our moral action (*naturae conveniente vive*), one can also find the influence of Cicero's *De Officiis*; cf. Baum 2020, p. 52.

²² To express it in the eloquent terms of Christine M. Korsgaard: “To become friends is to create a neighborhood where the Kingdom of Ends is real”; Korsgaard 1996, p. 194.

means to the ends of others. However, there is a deeper sense of vulnerability, which is tied to our fragile condition that makes us interdependent beings.²³ Understanding the essence of gratitude enables us to acknowledge this inherent vulnerability and the interdependent nature of human life (Herman 2012, p. 402).

Ingratitude involves establishing epistemic barriers in our relationship with others. These take the shape of a false sense of sovereignty and independence. The ungrateful person incorrectly believes themselves to be fully self-sufficient, which leads to her inability to recognize the dependence on others (cf. Moran 2016, p. 352f.). Ingratitude is thus strongly linked to a lack of humility (cf. Roberts 2016, p. 65f.).²⁴ This situation of codependence is acknowledged by Kant when he asserts that the relationship of beneficence requires treating others as ends in themselves (and thus being regarded as such ourselves) and that this relationship arises from our need to be loved, i.e., “helped in case of need” (*in Nothfällen geholfen*; MS, AA 06: 393.18). Ingratitude, therefore, stems from both a misunderstanding of the concept of self-sufficiency, as it is perceived as a threat to our autonomy, and a misguided comparison with others that, rather than stimulating our moral perfection, debases us, leading to envy and “Schadenfreude” (joy in others’ misfortune):

The fact that the other has done more for us than he was required to do, arouses ingratitude; for all his *merita* in regard to our person, or fortunes, bring it about that we are thereby obliged to him on that account; but in that he has had an influence on our well-being, he has an advantage over us, whereby he is elevated above our worth, and we, on the contrary, have become *inferiores* in his regard; for assuming that the estimation of our self rests on a comparative judgement with the other’s worth, this degradation displeases us; we are tortured by the obligation he has laid upon us, and so envy hinders our participation and interest in his welfare [...]. It [gratitude, Author] seems to be contrary to our self-esteem, since it can almost never appear without the benefactor’s worth being coupled with a demeaning of the value of the other party” (V-MS/Vigil, AA 27: 695.35-696.18)

The maxim of ingratitude is not universalizable as it involves a contradiction: one simultaneously acknowledges having benefited from someone else’s action while claiming not to need any help. This internal inconsistency undermines the principle of universality central to Kantian ethics. Ingratitude fails to respect the moral worth of others as ends in themselves and disrupts the mutual recognition and dependence required for a harmonious moral community:

But although it is possible that a universal law of nature could very well subsist in accordance with such a maxim [neither to contribute to the well-being of others nor to assist those who are in a situation of need, Author], it is still impossible to will that such a principle holds everywhere as a law of nature. For, a will that decided this would conflict with itself, since many cases could occur in which one would need the love and sympathy of others and in which, by such a law of nature arisen from his own will, he would rob himself of all hope of the assistance he wishes for himself (GMS, AA 04: 423.28-35).²⁵

The relationship of beneficence operates on the presumption of our mutual finitude and “defines a community of mutual aid for dependent beings” (Herman 1984, p. 591). Recognizing this reciprocity implies accepting that we are not self-sufficient and, therefore, acknowledging our vulnerable and dependent nature—or, as B. Herman designates it, ‘the ubiquity (inescapability) of the possibility of needing help’ (Herman 1984, p. 584). As my benefactor shares this same vulnerable condition, I can, in turn, become a benefactor myself—and potentially, to any other member of the Kingdom of Ends. In other words, what has been framed from the perspective of finitude (the mutual recognition of our dependent nature) can be approached from our condition as rational beings: we are capable of providing the help that others might need. In this way, within the benefactor-beneficiary relationship, I simultaneously recognize myself as both dependent and autonomous. That is: through gratitude we also affirm “our status as independent agents” (Herman 2012, p. 402).

The duty of gratitude enables us to acknowledge our interdependence, compelling us to step outside of ourselves and consider others in our decision-making. And, given that we all share the same “dwelling place” it is appropriate to address the issue of intergenerational or prospective justice (which concerns the obligations, if any, we have toward future generations)²⁶ as well as the common ownership of the Earth (Vereb, 2022), an idea expressed by Kant in the following terms: “the maxim of common interest, of beneficence toward those in need, is a universal duty of human beings, just because they are to be considered fellowmen (*Mitmenschen*), that is, rational beings with needs, united by nature in one dwelling place (*Wohnplatz*) so that they can help one another” (MS §30, AA 06: 453.12-15; see also ZeF, AA 08: 358.09-13). In other words, the inherent finitude and vulnerability of the human condition underscores the need to adopt a relationship with

²³ This text does not discuss in which of the two senses (narrow or broad) the concept of vulnerability should be understood and the problems derived from each of these senses. For a further discussion on this topic, see Formosa 2013, p. 4.

²⁴ For Kant, the only true humility is that which arises from our comparison with the moral law: “The consciousness and feeling of the insignificance of one’s moral worth *in comparison with the law* is *humility* (*humilitas moralis*). A conviction of the greatness of one’s moral worth, but only from failure to compare it with the law, can be called *moral arrogance* (*arrogantia moralis*). — Waiving any claim to moral worth in oneself, in the belief that one will thereby acquire a borrowed worth, is morally-false *servility* (*humilitas spuria*)” (MS §11, AA 06: 435.23-30).

²⁵ Kant contends that while the maxim of indifference to the needs of others could be *conceived* as a universal law of nature—a world without beneficence would not imply the disappearance of the human race—it could never be *willed* as a universal law of nature. This proposition must not be understood though as expressing a maxim of prudence (cf. Herman 1984, p. 584f).

²⁶ For a comprehensive discussion on the concept of intergenerational justice, cf. Gómez-Franco (2020).

nature that transcends purely instrumental concerns, showing gratitude not only for the resources it provides but also for the beauty it allows us to experience:

A propensity to wanton destruction of what is beautiful in inanimate nature (*spiritus destructionis*) is opposed to a human being's duty to himself; for it weakens or uproots that feeling in him which, though not of itself moral, is still a disposition of sensibility that greatly promotes morality or at least prepares the way for it: the disposition, namely, to love something (e.g., beautiful crystal formations, the indescribable beauty of plants) even apart from any intention to use it (cf. MS §17, AA 06: 443.02-09).

In addition, if the benefit provided by the benefactor is no longer perceived as a gift but rather as a form of compensation for the unequal distribution of wealth and opportunities—stemming from historical injustice or moral misfortune—Kantian reflection on gratitude also provides conceptual tools to address global distributive justice.²⁷ This is especially relevant considering Kant's view that inequalities of wealth are, "for the most part" (*größtentheils*), the outcome of political decisions:

Having the resources to practice such beneficence as depends on the goods of fortune is, for the most part, a result of certain human beings being favored through the injustice of the government, which introduces an inequality of wealth that makes others need their beneficence. Under such circumstances, does a rich man's help to the needy, on which he so readily prides himself as something meritorious, really deserve to be called beneficence at all? (MS AA 06: 454.22-28)

In this context, the concept of "misplaced gratitude"—that is, expressing thanks for something to which we already had a right—becomes highly relevant (cf. Rushdy 2020, pp. 279-287), especially since the expression of gratitude cannot be used as an excuse or substitute in situations where institutional resources are lacking (cf. Schott 2016, p. 293).

5. Final remarks

For Kant, there is a duty of gratitude as a response to the benevolent intention of a benefactor. The benevolence of a moral subject involves a relationship of love toward other finite rational beings, insofar as the said subject adopts the ends of others as their own and refuses to treat them solely as a means to satisfy individual well-being. Gratitude, when understood as the duty of "honoring a person for a benefit they have bestowed upon us" (MS, AA 06: 454.31-32), does not reduce a benefactor to a mere instrument for advancing one's private interests—whether past, present, or future. Instead, it is rooted in a genuine feeling of respect for the benefactor as such. Expressed in other terms: what is proper and characteristic of the benefactor-beneficiary relationship is that each one considers the other as an end in itself. And, since Kant asserts that the duty of gratitude also extends to ancestors (cf. MS §33, AA 06: 455.26-28), it is an obligation that can be extended to humanity as a whole, which allows us to think of the relationship of beneficence and the imperfect duty of gratitude as contributing elements in the realization of the Kingdom of Ends and hence to the moral progress of humanity.

On the other hand, the Kantian reflection on gratitude enables us to recognize finitude and vulnerability, along with mutual interdependence as inherent elements of human relationships. Likewise it reinforces a conception of human freedom where personal autonomy can only be understood in an intersubjective way—that is, always in relation to others. This dependence is based, among other factors, on the fact that we are embodied selves: "the body is the total condition of life, so that we have no other concept of our existence save that mediated by our body, and since the use of our freedom is possible only through the body, we see that the body constitutes a part of our self" (V-Mo/Collins, AA 27: 369.16-20), and we can dispose of one and just one body in a lifetime.

Finally, the recognition of the vulnerable condition of every finite rational being, and the interdependent relationships that arise from sharing one dwelling place, opens the door to considering our duties toward other members of our species—both present (global distributive justice) and future (intergenerational justice). It also enables us to envision a non-instrumental relationship with nature. For these reasons, the reflection on the imperfect duty of gratitude assumes crucial systematic importance in Kant's practical philosophy.

²⁷ For a systematic development of the relationship between the duty of beneficence and its role in the fight against social inequality—as a mechanism for compensating for pre-existing inequalities, as well as a psychological mechanism that can promote an expansion of our understanding of human bonds, and that would allow us to design a political agenda in favor of the implementation of welfare rights; cf. Sánchez Madrid (2024).

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