Kant's analysis of ordinary moral consciousness reveals that people believe they are bound by duty. Duty, in turn, Kant explains, "is the necessity of an action from respect for law." All inclination to the contrary, and even inclination toward duty is set aside, so that the only motivation is respect for law.

The binding power of the law reflects not only a universal command but also a universal command of reason. After all, given that the realm of experience is, by nature, contingent, no empirical fact can command as completely. Reason's command is an imperative: it is what must be done. When one does one's duty for its own sake, then one acts from respect for the moral law.

The categorical imperative is formulated variously according to universality, human dignity, autonomy, and a "kingdom of ends." One must be able to universalize one's personal rule for acting; one must treat oneself and others always as ends in themselves; one must act as if one legislated morality; and one must act as if one were a member of a legislative body in the ideal moral community.

Kant calls the moral law the categorical imperative: it is what one must always do (or not do). According to Kant, the first formulation of the categorical imperative is this: "Act only according to that maxim through which you can at the same time will that it become a universal law."
The second formulation focuses on the dignity of persons: "So act that you use humanity, in your own person as well as in the person of any other, always at the same time as an end, never merely as a means." The third focuses on autonomy: "Every human will [is] a will universally legislating through all its maxims." The fourth is concerned with the moral community created by members acting morally: "A rational being must always consider itself as legislating in a kingdom of ends possible through freedom of the will."

Kant next develops a more technical vocabulary to account for the discoveries made in his analysis of the "common moral cognition." Reason commands one to do one's duty, but there are also rational commands dictated by what it takes to satisfy a goal. Kant calls these commands categorical and hypothetical imperatives, respectively.

It is rational to say to oneself, "If I want to be healthy, I should eat fruits and vegetables." It is also rational to say to oneself, "I must never lie." The difference between the two is the difference between willing the means to achieve an end and willing an end. In both cases, however, it is necessary to do something. A hypothetical imperative asserts that one should will the necessary means to an end.

A categorical imperative asserts that one must will the end. One can say, for example, that if eating fruits and vegetables is necessary to the goal of health, then one should eat fruits and vegetables to achieve that goal. One can also say that it is necessary not to lie, and for no reason beyond the moral wrongness of lying.

A categorical imperative focuses the agent's attention on the circumstances at hand and the consequences of an action. It also expresses the agent's inclinations, and, while it may inspire approval, it does not inspire respect.

This specific way of acting is "lawlike," which is to say, in thinking about the maxim of the action, one must consider whether it could be a law. Kant clarifies the notion of law by adding that the maxim of the action could be "a universal law of nature." Nature is a coherent system of laws, and morality parallels nature to the extent that one's maxim for acting could be part of a system of moral laws, such as "One ought never lie," or "One ought to develop one's talents."

1 The Formula of Universal Law: "Act only according to that maxim through which you can at the same time will that it become a universal law." Or in other words, "Act as if the maxim of your action were to become by your will a universal law of nature."

2 Formula of Humanity: "Act that you use humanity, in your own person as well as in the person of any other, always at the same time as an end, never merely as a means."

The categorical imperative is a rationally generated obligation for all rational beings. It is rationally generated because no empirically generated law could hold with the strict universality Kant thinks morality reflects.

Kant calls externally imposed law "heteronomous." As lawgivers, human beings command themselves to act from respect for themselves as moral agents. In the ideal "kingdom of ends," rational agents legislate and bind themselves by law.

Kant offers four examples to illustrate the nature of the categorical imperative. In particular, he distinguishes between perfect and imperfect duties.

1 A suicidal person has a narrow, or perfect, duty to himself. That duty is not to commit suicide out of a desire to end his own suffering.
2 A person in need of money has a narrow, or perfect, duty to others. That duty is not to lie.
3 A person has a wide, or imperfect, duty to himself: it is to cultivate his talents.
4 A person has a wide, or imperfect, duty to others: it is to be beneficent.
Humanity is to be respected as the source of value. Treating persons as ends in themselves translates to respecting them as rational beings. Moreover, Kant thinks, treating persons as ends in themselves enlists rational principles that they themselves, as rational beings, would accept.

As rational beings, humans are the source of morality. More specifically, it is through one's will that the moral law is "given." Kant argues that the "ground" of the moral law is such that each person is both subject to it and legislator of it. One is subject to the moral law because it has the relevant binding force. One is the legislator of morality because that binding force is internal rather than external.

Kant contrasts the concept of autonomy with heteronomy. To be autonomous is both to be able to know what morality requires and to be responsible for acting as it requires. The autonomous person lives out, as it were, moral principles that are both self-legislating and universally legislated. To be heteronomous is to be directed by anything other than reason.

Reason therefore must be suited to make us good. "The true vocation of reason must be to produce a will that is good, not perhaps as a means to other purposes, but good in itself, for which reason was absolutely necessary."

Since reason is given to us to make us good, whatever law that regulates our actions must be accessible by all reasoning agents and by reasoning alone without the input of any empirical considerations. But what could this law be? Kant thinks that it isn't any specific law like "thou shall not lie" but rather a form of law which means that reason would not contradict itself.

"Since I have deprived the will of every impulse that could arise for it from obeying some law, nothing is lost but the conformity of actions as such with universal law, which alone is to serve the will as its principle, that is: I ought never to act except in such a Way that I could also will that my maxim should become a universal law."

Duty is that the maxims by which we act are in accordance to this law. Kant believes that all of our actions are driven by maxim(s) in the form of "I will do A to B in circumstance C to arrive at motive D". Thus, the good and the right is to only act under maxims which can be universalized.

Evidently, Kant does not believe that it is the consequences but rather the motives of an action which determines their moral worthiness.

Kant argues that our wills are determined by both our inclinations as well as reason. Only the latter can act in accordance with laws and principles. If our will, like that of God or Angels were only determined by reason then we would necessarily always follow the universal law. But since we are also beings of desire, that necessitation of the reasoning side is sometimes overpowered by inclinations.

Laws can command our will in two ways. A hypothetical imperative is "If you want X you must do Y" it is contingent on you wanting X and does not form a necessity. A categorical imperative commands because of the type of beings that we are: rational beings. So all categorical imperatives must conform to the law of universalizability.

There are three formulations of what all categorical imperatives must conform to. Kant claims that all the formulations are equivalent, but in what way they are equivalent is up to scholarly debate.

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."

Only something that contained within it it’s own worth could ground the possibility of a categorical imperative. That something, Kant postulates but does not prove, is the rationality of rational beings. "But suppose there were something the existence of which in itself has an absolute worth, something which as an end in itself could be a ground of determinate laws; then in it, and in it alone, would lie the ground of a possible categorical imperative, that is, of a practical law."

Treating an individual as ends has a negative component (perfect duty): there are things we must not do that would rob the person the ability to set his own ends (e.g. demand money at gunpoint).
But it also has a positive component (imperfect duty): there are things we must sometimes do to develop humanity as an end in ourselves and others.

Kant argues that the reason previous laws of morality failed is because it posited an external law giving entity. This would mean that we are motivated by external incentives and whatever that law giving entity provided would be contingent on those incentives and thus hypothetical. Much like his metaphysics and epistemology, he wants to find laws from the agent itself such that it becomes self-governing and universal. Thus it is extremely important “if there is a categorical imperative (i.e., a law for every will of a rational being) it can only command that everything be done from the maxim of one’s will as a will that could at the same time have as its object itself as giving universal law; for only then is the practical principle, and the imperative that the will obeys, unconditional, since it can have no interest as its basis.”

Autonomy is central to Kant’s theory, it is what grants the law necessity (the fact that it is unconditioned and foley for the fact of duty), what grants our being’s dignity (the fact that we are a source of law-giving), and what makes us free (the fact that we can abide by our own laws of reason and can escape the causal realm of desire is what makes us free).