

From Taboo to Compliance: The Structural Origins of Experiences of Dehumanisation in Capitalist Modernisation

Bingxin Zhou

acaciazhoubingxin@outlook.com

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Abstract

Capitalist modernisation continually builds systematic rules, procedures, and rational mechanisms. Although these institutions possess legitimacy and efficiency, they may also reduce the place of human subjects and produce institutional dehumanisation. This article takes Lévi-Strauss's theory of the incest taboo as its point of departure and treats the taboo as an early form of the socialisation of human reason. By setting limits on possession, substitution, and final settlement, the incest taboo enabled human societies to recognise that some things and relationships cannot be exchanged, while leaving room for exogamy, reciprocity, and alliance. Yet rules and reciprocity can still turn persons into objects of circulation. Recognition of the subject therefore forms a second dimension of ethical boundaries. The article then distinguishes ordinary market exchange from pervasive commensuration and examines how money, metrics, rankings, and algorithms shape resource allocation and judgements of personal worth. Ethical taboos are increasingly rewritten as compliance procedures, risk parameters, and quantifiable costs, embedding dehumanisation in everyday institutional life. Rebuilding ethical boundaries requires the protection of irreplaceable relationships and the rights of affected subjects to evaluate rules, take part in institutional decisions, and lodge appeals.

Introduction

Modern society has developed highly institutionalised systems of law, markets, governance, and technology. An increasing number of social relationships become visible through rules, contracts, indicators, and data, and therefore become comparable, open to supervision, and manageable. Classical theories of modernisation often treat this process as a constraint on arbitrariness that allows social actors to act within relatively stable expectations. Yet the growth of rules and calculation has not automatically produced more stable human relationships. Nor has it removed the experience of being treated as a resource, a cost, a risk, or a data point within organisations, platforms, and public institutions. Dehumanisation is therefore not confined to extreme situations such as war, racial hatred, or intergroup conflict. It is also part of everyday institutional life.

Psychological research commonly understands dehumanisation as the denial of human characteristics to others, or as the perception of persons as closer to animals, machines, or objects. This research has expanded from intergroup conflict to intimate relationships, social exclusion, work organisations, and mental health (Haslam & Loughnan, 2014; Haslam, 2022, 2024). At the same time, criticism of classical measurement models suggests that interpreting lower evaluations of out-groups as a denial of their humanity may conflate preference, hostility, and dehumanisation itself (Enock et al., 2021). This article is concerned with a different and more institutionalised condition. A person may never be publicly described as inferior or non-human, yet may still be reduced to a small set of operational attributes through repeated classification, scoring, and substitution. Their account, relationships, and specific circumstances then cease to affect institutional judgement.

To analyse this condition, the article distinguishes several related concepts. Objectification treats a person as a means to an end. Reification presents social relations in the form of relations between things. Commodification brings things not previously priced by markets into relations of purchase and sale. Dehumanisation occurs when a person loses the standing of a subject who can feel, act, and offer reasons within cognition, interaction, or institutional arrangements. These processes operate through different mechanisms, though they may reinforce one another. An institution can recognise a person as biologically human while using indicators and procedures that make their voice irrelevant to a decision. This article uses institutional dehumanisation to describe this structural reduction and limits the analysis to situations in which institutions weaken the standing of persons as subjects.

Two features of institutional dehumanisation deserve emphasis. The first is that it does not depend on an official belief that some people are less than human. Administrators, managers, and designers may sincerely endorse equal dignity while relying on procedures that register only the attributes needed by the organisation. The reduction takes place through the design of categories and channels of response. A person can submit information but cannot explain its meaning, or can appeal only by selecting another predefined category. The second feature is that dehumanisation may coexist with legal validity and administrative consistency. A decision may follow the same rule in every case and still exclude the reasons through which a person understands the situation. Formal equality does not by itself protect subjecthood when the rule decides in advance which aspects of a life may count.

This article develops a conceptual argument rather than a direct historical genealogy from kinship systems to present-day capitalism. It reconstructs a recurring problem in the organisation of social relations. Reason makes relations intelligible by drawing distinctions and setting limits. Rationalisation becomes dangerous when its classifications are detached from those limits and treated as complete descriptions of persons. The question is therefore how a capacity that first organised relations through prohibition can later support systems of calculation with few internal restraints. The movement from taboo to compliance names this change in the form of boundaries. It also provides a way to connect anthropological theory with current debates on quantification, algorithmic management, and institutional responsibility.

The article begins with Lévi-Strauss's theory of kinship. The *Elementary Structures of Kinship* explains how the incest taboo marks the transition from nature to culture and how prohibition enables exogamy, exchange, and alliance (Lévi-Strauss, 1969). It extends this account by reading the incest taboo as an originary moment in the socialisation of reason. Through prohibition, human societies discovered objects and relationships that could not be directly possessed, freely substituted, or settled once and for all. This article calls this the discovery of what cannot be exchanged. The capacity to organise order through difference, classification, and positional relations can be understood as a form of structural reason. It establishes stable relations through constitutive limits. When such limits are externalised as costs of compliance, rationalised systems may continue to operate efficiently while gradually losing their internal constraint in relation to concrete subjects.

Capitalist modernisation is, at its core, an institutional transformation in which market exchange, symbolic consumption, quantitative evaluation, and digital platforms become major means of allocating resources and conferring social recognition. Market interaction can expand contact between strangers and may encourage moral inclusion (Harris et al., 2023). Repeated-game experiments also suggest, however, that markets may erode moral values (Bartling et al., 2023). The present critique concerns the universalisation of commensuration as a language of measurement. Once this language gains authority across different areas of social life, the obligations, interpretations, and negotiations internal to human relationships lose institutional force. People then become easier to treat as substitutable units.

The argument proceeds in four stages. It first uses the idea of discovering what cannot be exchanged to reinterpret the constitutive limits contained in Lévi-Strauss's account of the incest taboo and to clarify the boundary and relationship between inalienability and social exchange. It then introduces feminist theory to address the limits of reciprocity and to show why subject recognition must supplement reciprocal systems. The article next traces the modern transformation of ethical boundaries through monetary equivalence, symbolic coding, and social commensuration, asking how internal ethical prohibitions become external requirements of institutional compliance. Finally, it examines institutional dehumanisation under algorithmic governance and considers how appeal, justified refusal, and relational repair may rebuild the ethical boundaries of social relations. This conceptual path explains the structural origins of dehumanisation within the everyday operation of institutions under capitalist modernisation.

Discovering What Cannot Be Exchanged

Lévi-Strauss, a founder of structural anthropology, located the incest taboo at the boundary between nature and culture. Some form of the taboo appears across cultures, while societies differ markedly in their prohibited degrees of kinship, kin categories, and legitimate marriage partners. The taboo cannot therefore be reduced to biological aversion or individual moral choice. As a rule, it changes the organisation of intimate relations. Marriage and sexual relations that might otherwise be understood as direct possessions within a household become questions of exogamy, reciprocity, and alliance between groups.

The incest taboo creates the conditions for social exchange while also marking boundaries within exchange that prevent arbitrary substitution. This article calls this the discovery of what cannot be exchanged. Here, inalienability is relational. Certain objects and relationships cannot be directly possessed according to individual desire or settled once and for all through any chosen equivalent. Exogamy and the exchange of women occupy a central position in Lévi-Strauss's theory, while the taboo determines the routes, objects, and relational consequences of exchange. Prohibition and exchange together constitute the order of kinship. Such constitutive limits help define which actions and relationships can exist. The rules of chess make a game recognisable as chess; in the same way, the incest taboo reorders the positions of kinship, marriage, intimacy, and alliance. Rules thus become internal conditions of reason and continue to shape the production of social order. Evolutionary models of kinship show through different paths that marriage preferences, cooperation and competition, and

restrictions on marriage jointly shape clan and descent structures (Itao & Kaneko, 2020, 2022). These models demonstrate that limits are not the opposite of order. Limits can alter the formation of relational networks. Taboos constrain conduct, but they also create an intelligible world through causal narratives and attributions of misfortune (Hong, 2024). Social rules therefore distribute relationships and produce meaning at the same time.

The discovery of what cannot be exchanged also suggests a rational origin that can be drawn from, though not stated in these terms by, Lévi-Strauss. This origin does not lie in unrestricted calculation. It appears when desire encounters a socially recognised limit and must take account of positions, obligations, and consequences beyond the immediate act. The prohibition requires people to distinguish between what is available to individual choice and what belongs to the conditions that make a relationship possible. In this sense, reason first becomes social through the recognition of a boundary. It learns that an intelligible order depends on reserving some relations from direct appropriation.

Calling this a discovery does not imply a single event that occurred at an identifiable moment in prehistory. The phrase offers a logical reconstruction of what the taboo accomplishes. Nor does non-exchangeability mean that the persons and relationships protected by a taboo stand outside every form of exchange. Exogamy, alliance, gifts, and reciprocal obligations continue. What cannot be exchanged is the relational meaning that makes these practices recognisable and binds their participants beyond one transaction. A marriage can create an alliance, yet its meaning cannot be replaced without remainder by a payment. A gift can be returned, yet the return does not erase the relationship established through giving and receiving. Non-exchangeability therefore identifies a limit within exchange. It protects the continuity and specific meaning of a relation while allowing social circulation to proceed.

From this perspective, ethics first appears as a relational boundary that rationalisation must respect. The continuity of exchange depends on calculations of gain and loss, but also on obligations, identities, and commitments that cannot be recalculated in every interaction. Retaliation by victims, third-party punishment, collective sanctions, exclusion, and reputational loss form varied systems of norm enforcement (Molho et al., 2024). These mechanisms differ in their moral character, yet they all show that social relationships must be continually maintained if their boundaries are to endure.

Ethical boundaries also operate within relations of exchange. Gifts create continuing obligations through giving, receiving, and returning. Refusal, delay, or an asymmetrical return may alter the relationship itself (Mauss, 2002; Elder-Vass, 2020). Social exchange retains its relational quality by limiting direct possession, immediate settlement, and arbitrary substitution. Ethical boundaries protect the meanings of relationships that cannot be exhausted by a single equivalent transaction. This completes the meaning of discovering what cannot be exchanged.

The Limits of Reciprocity: The Exchange of Women and Subject Recognition

Lévi-Strauss treated the exchange of women as an important medium of alliance between groups. Within this structure, however, male groups are the principal actors who establish reciprocal relations, while women occupy the position of objects in circulation. His theory reveals that direct possession must be limited, yet it may also reduce women's bodies, intentions, and accounts of themselves to positions within a system of exchange. This tension shows that rules and reciprocity do not necessarily eliminate dehumanisation.

In her critique of Lévi-Strauss, Rubin (1975) described the exchange of women in kinship systems as a process through which a gender order produces itself. Irigaray (1985) asked why, within an order of exchange organised by male subjects, women possess social value yet struggle to appear as subjects who judge value and express a will to exchange. Their criticism requires us to separate two questions. Is a relationship mediated by rules? Do those subject to the rules retain the power to speak, refuse, and reinterpret the relationship?

Instrumental relations do not always deny personhood. The serious danger arises when instrumentality is combined with the absence of appeal, replaceability, and the violation of boundaries. Nussbaum's (1995) analysis of objectification likewise shows that using persons as tools, denying their autonomy, and treating them as replaceable or violable are related but distinct dimensions. Ethical boundaries therefore restrict direct possession and require subject recognition. Those affected by a rule must be able to give reasons, refuse certain transformations, and bring their specific circumstances into the process of judgement. The incest taboo shows that social order requires constitutive limits. The exchange of women requires every boundary to ask who made it, whom it protects, and who becomes its medium. An institution may limit direct possession by a small group of actors while allowing them to control the bodies and actions of others collectively. Such an institution establishes a boundary around exchange, but without subject recognition it does not establish a sufficient ethical boundary.

This feminist correction changes how reciprocity should be evaluated. Reciprocity may distribute obligations evenly among recognised actors while leaving others outside the position of authorship. A stable system can therefore reproduce domination without violating its own rules. The decisive issue is whether the people who bear the consequences of exchange are also recognised as participants in defining its terms. Their capacity to speak must have practical effects. A formal invitation to comment offers little protection when refusal carries an unbearable cost, when testimony cannot alter a classification, or when the institution hears a person only through someone authorised to represent them. Subject recognition concerns effective standing within a relationship, including the ability to withhold consent, question an assigned role, and demand that a decision be reconsidered.

This point also clarifies why recognition cannot be reduced to individual choice. Choices take place within relations that distribute dependence, authority, and available alternatives. A person may appear to consent because departure would mean the loss of livelihood, family ties, or social membership. Ethical judgement must therefore examine the conditions under which agreement is secured. The boundary is

adequate only when the person affected can appear as more than the object around which other parties organise their reciprocity.

The ethical boundary developed here has two connected levels. First, social relationships cannot be directly possessed or immediately settled at will. They must be mediated by rules, obligations, and reciprocity. Second, such mediation cannot fix concrete persons in the position of silent objects of circulation. Those affected must retain the capacity to interpret, refuse, and change relationships. The first level prevents relationships from collapsing into predation. The second prevents order itself from becoming a stable mechanism of objectification.

From Exchange to Commensuration: The Expansion of Capitalist Equivalence

The structural transformation associated with capitalist modernisation extends far beyond the growth in the number of market exchanges needed for people to survive. Market relations can have varied moral consequences. Harris et al. (2023) found that market contact through trade and migration may be associated with moral inclusion and humanising language towards out-groups. Bartling et al. (2023) argued that some experimental findings interpreted as evidence that markets erode morality may instead result from repeated interaction. Experiments on markets with negative externalities also show that norms, sanctions, and conditions of entry jointly shape participants' behaviour (Riehm et al., 2022).

The analysis therefore shifts from exchange to commensuration. Espeland and Stevens (1998) define commensuration as the social process of transforming qualitatively different things into a shared metric. Commensuration reduces complexity, allows organisations to compare applicants, projects, risks, and performance, and makes large-scale coordination possible. Each conversion, however, selects certain attributes, excludes others, and changes the visible relations among the objects being compared. Examination scores, credit ratings, performance indicators, and platform ratings are institutional devices that convert heterogeneous experience into rankable differences. In doing so, they shape the social characteristics of the objects they evaluate.

The distinction between ordinary exchange and pervasive commensuration is essential. Exchange can remain limited to a particular purpose. A wage settles a contractual claim for a period of work, a price coordinates a purchase, and a score may help allocate a scarce place. Problems intensify when the measure created for one purpose travels across domains and begins to determine access to unrelated goods. A performance score may influence scheduling, income, promotion, and future employability. A platform rating may shape visibility, credit, and the credibility of a worker's account in a dispute. The person is then required to pass through the same numerical representation in several areas of life. A local instrument becomes a general judgement.

Commensuration also changes the meaning of differences. Before conversion, two cases may differ in kind because they arise from distinct needs, obligations, or histories. After conversion, they appear as

higher and lower positions on one scale. This translation is useful for decisions that must be made at a distance, but it removes some of the reasons that made the cases different. The loss is especially important when the excluded information concerns dependence, care, vulnerability, or responsibility. Such matters are difficult to standardise because their significance emerges within a relationship. A system that treats this difficulty as mere noise turns the limits of its measurement into deficiencies of the people measured.

Money is the most typical medium of commensuration in modern society. Through abstraction and precise calculation, money expands the scope of individual action while making things easier to substitute according to quantitative relations (Simmel, 2004). Social relations between people appear in the form of relations between things (Marx, 1976). Lukács described this process as reification, in which calculability spreads from commodity exchange to labour, organisations, and subjective consciousness (Lukács, 1971). When equivalence rises from a local instrument to a general principle of explanation, some features of relationships invariably disappear from institutional view.

Ethical boundaries protect the relational features that must not disappear from institutional view. They do not require economic considerations to leave intimate life. They require different relationships to retain different forms of evaluation. Economic activity is always situated within legal, political, and social relations. The idea that the market is an independent sphere capable of regulating itself outside society is itself the product of a particular institutional project (Polanyi, 2001). Zelizer's (2005) research on intimate relations and economic transactions similarly shows that people do not simply choose between pure emotion and a pure market. They use earmarked money, distinctions of use, and relational work to establish different rules of exchange for different relationships.

Radin's (1996) discussion of contested commodities further shows that commodification can change how personhood, bodies, and relationships are understood. We must therefore ask whether market conversions damage the formation of subjects and social equality. The concept of incommensurability specifies the modern meaning of what cannot be exchanged. Labour may receive a wage and injury may receive compensation, but the dignity of labour and the meaning of injury exceed what wages and compensation can express. Incommensurability recognises that the same object can belong to several orders of value and that no single measure has the right to monopolise its interpretation.

Consumer society extends this problem into the realm of signs. Commodities carry use value, exchange value, and signs of difference, and they participate in the production of identity and status (Baudrillard, 1998). When consumption, housing, education, occupation, and visibility are read as signals of identity, subjects must continually confirm their social position through comparable signs. In the contemporary digital economy, markets increasingly use data profiles to judge personal worth and, in turn, to shape the distribution of opportunities (Fourcade & Healy, 2017). A central change in capitalist modernisation is therefore that commensurating mechanisms no longer operate only in resource allocation. They also enter the interpretation of identity and processes of self-understanding.

From Taboo to Compliance: The Institutional Rewriting of Ethical Boundaries

The tension between constitutive limits and commensuration often appears in modern institutions as a shift from taboo to compliance. A taboo helps define a relationship through the command that something must not be done. Compliance translates the boundary into procedural requirements that can be inspected, recorded, and audited. Labour protection, anti-discrimination, informed consent, and data protection all require clear procedures to be enforceable. The ethical force of procedure depends on its ability to preserve substantive limits concerning personhood and relationships. Once it loses that force, compliance merely gives an existing practice a lawful form.

The shift unfolds through several connected movements. First, a substantive prohibition is translated into an administrable rule. The institution specifies the documents, permissions, and thresholds that demonstrate acceptable conduct. Second, compliance is attached to evidence that can be stored and audited. What matters increasingly is whether the correct field was completed, the required notice was displayed, or a numerical threshold was met. Third, responsibility moves from the substance of the decision to conformity with the process. An actor can answer criticism by showing that every prescribed step was followed. These movements are often necessary for governing large organisations. They become ethically corrosive when procedural proof replaces attention to the relation that the rule was created to protect.

Consider consent. Consent can express a person's authority over access to their body, information, or labour. Within a compliance system it may be represented by a signature, a click, or a recorded statement. This representation allows institutions to verify that a step occurred, but it cannot establish by itself that the person understood the consequences, could refuse without severe loss, or retained the ability to withdraw. When the record is treated as complete, the ethical relationship between the parties disappears behind evidence of compliance. The institution no longer asks whether consent remains meaningful. It asks whether consent can be demonstrated.

When ethical boundaries are fully externalised as conditions of compliance, a system needs only to configure minimum standards, risk thresholds, and compensatory prices for commensuration. Harm changes from something impermissible into an expected cost. Dignity changes from an internal boundary on action into an item on a review checklist. Consent may be reduced to a single formal authorisation. Terms such as fairness, transparency, and accountability remain common, but they function mainly as interfaces of the system and rarely alter its basic logic of evaluation and allocation.

The conversion of harm into risk is especially important. Risk management requires institutions to estimate the probability and cost of adverse outcomes. Yet an action that should be excluded on ethical grounds can re-enter consideration once it is represented as a manageable exposure. Compensation, insurance, or reputational planning then appears to settle the problem in advance. The injured party is visible as the location of a cost, while the relationship violated by the action receives no separate

standing. Legal liability may still follow, but liability becomes one variable among others in a calculation of whether the practice is worth continuing. This is how a boundary that once constrained the system can become a parameter inside it.

Quantitative evaluation reinforces this shift. The metric society produces new forms of inequality and competition through ratings, rankings, and performance data (Mau, 2019). Numbers do more than describe existing reality. They encourage organisations and individuals to reorganise their activities around measures. Recordable conduct gains institutional visibility, while care, waiting, explanation, and relational repair that cannot be easily coded become low-value or even valueless forms of labour. Commensuration converts differences into numbers and determines what deserves attention.

Algorithmic management concentrates this structure. Algorithms can improve task matching, reduce some arbitrary managerial decisions, and enhance work experience through human-algorithm complementarity (Cui et al., 2024). They can also divide work into measurable tasks, reduce evaluation to continuous data, and disperse managerial responsibility across models, platform rules, and automated decisions. Kellogg et al. (2020) describe algorithmic control in terms of direction, evaluation, and discipline. Drawing on the capability approach, Lamers et al. (2022) argue that the dignity of workers under algorithmic management cannot be judged only through efficiency or formal fairness. It also depends on what workers are actually able to do and to become. In this setting, dehumanisation often occurs under the description of objective evaluation. A worker's lateness is recorded, but there is no channel to explain caring responsibilities. Acceptance rates are calculated, but task risks cannot be stated. A drop in performance triggers a penalty, but no responsible person is available to answer. Neoliberal demands for self-entrepreneurship encourage workers to experience themselves as instruments in need of constant optimisation (Tommasi, 2023). Institutional dehumanisation begins when concrete reasons can no longer return to the process of calculation.

Responsibility is further weakened when each participant controls only one part of the decision. Designers define variables, managers choose targets, contractors supply data, and frontline staff implement the output. Every participant may be able to show compliance with a limited role. The person affected encounters the institution as a unified authority, yet no corresponding subject accepts responsibility for the whole decision. An appeal may simply return the case to the same data and criteria that produced the original result. Procedural repetition then takes the place of judgement. The system appears neutral because no individual expresses hostility, even though its organisation deprives the affected person of an answerable counterpart.

Indicators, contracts, and algorithms significantly increase the risk of dehumanisation when four conditions coincide. First, a single measure governs several fields that should use different languages of value. Second, classification and scoring lack explainability. Third, those evaluated cannot refuse, appeal, or correct their data. Fourth, institutional responsibility is dispersed through technical systems until no subject is required to answer those affected. Under these conditions, rules may be highly developed even

as ethical boundaries change from principles that limit a system into parameters optimised within it. People are then reduced to substitutable units within institutions that remain lawful and efficient.

Rebuilding Ethical Boundaries: Value Pluralism and the Agency of Subjects

Institutions continue to operate through concrete persons and organisations. Indicators require interpretation, algorithms require deployment, and market classifications can be corrected by law, professional ethics, and collective action. Actors may conform to indicators, but they may also evade, reinterpret, or openly oppose them. Structural reason acquires force through practice. Ethical criticism can therefore enter practice and reset its boundaries.

Rebuilding boundaries begins by restoring value pluralism. Different relationships may use different measures of value, and the same object may carry economic, emotional, political, and ethical meanings at the same time. Wages can evaluate some aspects of labour, but they cannot exclusively define its value. Medical resources require calculation, but patients remain subjects who exceed units in a cost-benefit analysis. Platforms must allocate tasks, but workers should retain the right to explain how they understand risk and fairness. Incommensurability sets limits on comparison and prevents one form of comparison from assuming a dominant position.

Ethical boundaries must also preserve contestability within procedures. Informed consent, human review, data correction, and appeal mechanisms need the capacity to change decisions in practice. Subject recognition requires institutions to treat affected persons as people capable of giving relevant reasons. In algorithmic management, evaluation rules should be explainable, data should be open to challenge, exceptional circumstances should enter judgement, and an identifiable person or organisation must bear responsibility for responding.

Contestability requires more than the existence of a complaints channel. The grounds of a decision must be intelligible to the person affected, and the reviewer must have authority to consider information that the original measure excluded. Correction should cover the interpretation of data as well as factual errors. A record may be accurate while the conclusion drawn from it remains unfair. Institutions should therefore disclose the purpose and limits of a measure, identify where human judgement enters the process, and record who is responsible for changing an outcome. These requirements return practical meaning to explanation and appeal.

A rebuilt boundary can be tested through a small set of questions. Does the institution distinguish the limited purpose of a measure from a judgement of the whole person? Can affected subjects introduce reasons that do not fit the standard categories? Are some actions excluded even when they would be profitable, efficient, or legally compensable? Can a refusal or appeal alter the result without exposing the person to disproportionate retaliation? Is there an identifiable actor who must answer for the decision and repair harm? These questions do not remove calculation from institutions. They determine where

calculation must stop, where another form of judgement must enter, and who has authority to demand that transition.

Rebuilding boundaries also depends on relational practices. Gifts, care, professional communities, and labour solidarity may contain exclusion and domination, yet they can preserve continuing obligations that cannot be settled immediately. Workers who help one another interpret platform rules, professionals who refuse to deal with service users only through indicators, and families and communities that assign different purposes and identities to economic transactions all return abstract relations to concrete obligations. Ethics continually organises ways of evaluating, exchanging, and responding through these practices. Families, communities, and traditions may also oppress their members, so relationality must itself remain open to ethical scrutiny. The ethical meaning of a boundary depends on whether people in disadvantaged positions can speak, leave, and change the rules. Ethical protection ensures that no person is exhausted by a single measure of value and that people can participate in decisions about how they are evaluated and exchanged.

Institutional reform also needs protected spaces for refusal. Some decisions should remain unavailable to automated execution, and some forms of information should not be collected merely because they can improve prediction. Professional judgement can create room for context, but it must remain accountable to the people whose lives it affects. Collective representation is equally important where individuals lack the power to challenge rules alone. Workers, patients, students, and platform users need ways to question the design of classifications before a harmful decision occurs. Participation at the design stage turns ethical boundaries into conditions of institutional action instead of remedies applied after damage has been done.

A critique of capitalist modernisation must therefore move beyond simple oppositions between markets and communities or between calculation and emotion. Markets can be embedded in ethics, calculation can serve fairness, and relationships can produce domination. An institution should be judged by whether it acknowledges the limits of its own measures, permits other values to enter judgement, and leaves concrete subjects room to appeal and revise rules. Only under these conditions can rationalised systems remain within ethical boundaries.

Conclusion

Beginning with Lévi-Strauss's theory of the incest taboo, this article has reconsidered the relationship between reason, ethics, and experiences of dehumanisation. It has proposed the interpretive idea of discovering what cannot be exchanged. The incest taboo can be read as an originary moment in the socialisation of reason. Prohibition allowed society to identify certain objects and relationships that could not be directly possessed, freely substituted, or settled once and for all. The constitutive limits expressed in the taboo mediated desire and marriage through rules, reciprocity, and alliance, and enabled structural reason to organise relationships within boundaries. Reciprocity, however, does not in itself confer subject recognition, and order does not automatically establish ethics. Even regulated

exchange may turn people into silent objects. Ethical boundaries must therefore restrict direct possession and protect the capacity of affected persons to interpret, refuse, and change relationships. Lévi-Strauss's theory provides the starting point for this argument.

The key change in capitalist modernisation is the growing cross-domain authority of mechanisms of commensuration composed of money, indicators, rankings, and algorithms. These systems make complex relations visible, comparable, and manageable, while potentially excluding internal obligations and concrete reasons from judgement. When the constitutive limits of socialised reason are translated into audit items, risk parameters, and compensatory costs, society moves from taboo to compliance. Institutions may become more standardised while systems are required only to meet external conditions, with no need to recognise substantive boundaries that they must not cross.

Dehumanisation can therefore occur without overt hostility. A person may remain a lawful member of an institution but appear within it only as a data point, a performance score, or a risk category. Their experience is recorded while their reasons cannot affect a decision. This form of dehumanisation emerges from the smooth operation of commensurating reason without internal limits and gradually weakens the standing of subjects in everyday relationships.

This account also explains why greater procedural detail does not necessarily reduce the problem. Procedures protect persons when they preserve substantive limits and keep institutions answerable to those they govern. They contribute to dehumanisation when documentation becomes a substitute for judgement and when an appeal can only reproduce the original calculation. The relevant test is whether the person can enter the decision as a source of reasons, rather than merely as the bearer of attributes already selected by the system.

Rebuilding ethical boundaries requires the restoration of plural orders of value, recognition that some meanings cannot be exhausted by a single measure, and opportunities for affected persons to challenge classifications, correct data, and demand a response. Markets, indicators, and algorithms can then be returned to limited and specific functions. Reason needs boundaries because calculation can serve a society made by concrete persons only when it recognises its own limits.

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