

RESEARCH ARTICLE

## Sex work and gendered tax imaginaries

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### Abstract

By exploring how the taxation of sex work is interpreted and explained, this article aims to expand theoretical and empirical understandings of tax imaginaries – the collectively formed meanings ascribed to taxes, taxpaying, and the purposes they serve – and how gender is mobilised in their construction. It argues that tax imaginaries created and circulated through online expert commentaries on the taxation of prostitution in Italy discredit sex workers through well-established stigmatising gendered tropes, trivialise the predicaments that they face as taxpayers, and ignore or dismiss systemic ambiguities and discriminations that disadvantage sex workers as citizens. Old prejudices against sex workers are thus reinforced and new ones constituted through these tax imaginaries, while the social inequality and marginalisation experienced by sex workers is obscured.

**Keywords:** sex work; tax imaginaries; prostitution; fiscal policies; taxation

### Introduction

Embedded in the header of an Italian law firm's webpage is the portrait of the firm's founding partner, a smiling, elderly, adult man surrounded by his staff, all cheerfully welcoming their digital visitors (Bruno *n.d.*). Scrolling down a few inches, next to a blog post entitled 'Prostitutes, taxes and the right to a pension',<sup>1</sup> is a photograph of a white woman's naked buttocks, her g-string barely visible and her face hidden as she leans against an open car window. The display of a woman's bare backside, in stark contrast to the suited and posing lawyers paraded just above, is likely intended as a visual representation of solicitation for sex and of the 'prostitutes' referred to in the adjacent headline. In the blog post that follows, the law firm's founding partner explains that prostitution between adults is not only legal in Italy, but should also be taxed, as established by various court rulings. He then goes on to explain: first, that the 1958 Italian law on prostitution has failed to eradicate it; second, that women are poor risk-takers, less ingenious than men and lack the skills needed to achieve 'the average economic goals of males', although they make 'very good functionaries'; and third, that women's sexual interest, already lower than men's, disappears after the menopause, leaving 'prostitutes' little time to earn enough to secure a pension. After surmising 'the differences between men and women', the lawyer points out some of the contradictions in the current 'taxability of the income of the independent prostitute'. These contradictions, he explains,

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are due to the absence in Italy of the targeted and strict regulation of prostitution that has been successfully implemented in other European countries.

When recently researching legislation, fiscal policies and judicial rulings on the taxation of commercial sex in Italy, I consulted many online commentaries on the subject written by lawyers, tax advisors, and accountants, such as the one mentioned above. Where I expected to find informed and evidence-based discussions of the complexities of fiscal policies and practices, I found instead spaces with often problematic gendered interpretations of who sex workers are and what prostitution is, coupled with not infrequent misrepresentations of the legal and fiscal treatment of commercial sex as well as other, not always related, matters.

This article examines blog posts and discussion pieces on the taxation of prostitution in Italy, published on the websites of legal and fiscal professionals and in specialised online zines. It argues that these expert commentaries contribute to the construction of tax imaginaries that discredit sex workers through established stigmatising gendered tropes and misinformation, trivialise the predicaments that sex workers face as taxpayers, and ignore or dismiss systemic ambiguities and discriminations that disadvantage sex workers as citizens. I show that old prejudices against sex workers are reinforced and new ones constituted through these tax imaginaries, while the social inequality and marginalisation experienced by sex workers is obscured.

In exploring these processes, the contribution of the article is threefold. First, it adds to the under-researched study of sex work and taxation by examining the role that taxes and the meanings attached to them play in shaping the citizenship of sex workers. Second, it extends critical tax scholarship by providing further analysis and understandings of tax imaginaries – the collectively formed meanings ascribed to taxes, taxpaying, and the purposes they serve. Third, it addresses the key themes of the special issue on *Gendering Work in Modern Italy* by showing how gendered frameworks are mobilised in the Italian context to construct tax imaginaries that simultaneously tarnish sex workers and ignore their multiple exclusions from full citizenship. Drawing on feminist scholarship on citizenship (e.g. Roseneil, Halsaa and Sümer 2012; Roseneil 2013), the latter is conceptualised as being concerned not only with civil, political and social rights, but also with participation, identity, belonging, and the recognition of personhood.

The next sections introduce the concept of tax imaginaries and provide an overview of the current fiscal approach to commercial sex in Italy, before moving on to how the empirical material was collected, followed by an analysis and discussion of my key findings.

### Sex work, taxes and tax imaginaries

The payment of taxes establishes a relationship between citizens, the state and the rest of the citizenry, and as such it is often seen as ‘evidence of one’s worthiness for citizenship’ (Williamson 2017, 2), an act of civic commitment that can confer political legitimacy. However, not everyone can pay taxes, and not everyone who pays taxes is recognised as a full member of a community and a worthy citizen. Taxes are social mechanisms that arise from unequal social arrangements. They reflect and exacerbate social inequalities, reinforcing social divisions and hierarchies that penalise ethnic and racial minorities, LGBTQI+ people, people living outside conventional family arrangements, and other minoritised groups (see for example: Infanti and Crawford 2009; Martin and Prasad 2014; Henricks and Seamster 2017; Walsh 2018; Schechtl 2023).

The processes through which taxes affect sex workers, a historically marginalised population across the globe, remain little explored. As discussed in more detail elsewhere (Crowhurst 2019a), taxes figure marginally in research on the governance of commercial

sex, which mostly emphasises that their imposition falls short of granting sex workers full social and political recognition and legitimacy (Edwards 1997; Sauer 2004; Pitcher and Wijers 2014). The few studies that have looked specifically at the taxation of commercial sex have focussed on the attempts made by governments in different contexts to avoid being seen as actively extracting taxes from individuals or businesses operating in the sex industry, because doing so is viewed as legitimising and validating an otherwise stigmatised activity (Remick 2003; Richards 2017). In an effort to expand the understudied role that fiscal policies and practices play in shaping the citizenship of sex workers, my ongoing work in this area has explored the taxation of sex work in Italy (Crowhurst 2019a, 2019b), and how it compares to policies, practices and their experiences in other European countries (Crowhurst, Chimienti and Oliveira *forthcoming*). Collectively, this body of work expands scholarship on the composite and rarely homogenous policies, laws and sanctions, their interpretation and implementation, that shape the governance of sex work. It also encourages critical tax studies to consider the experiences of a historically marginalised group, sex workers, which it has generally overlooked. This article contributes to these efforts by developing further the concept of tax imaginaries, how they are constituted and what they *do*. Before investigating these issues with a focus on the taxation of sex work in Italy, I clarify below what tax imaginaries are.

Sometimes referred to with different formulations, the concept of tax imaginaries has been adopted in few recent studies to identify collectively formed meanings ascribed to taxation and taxpayers. Rebecca Bramall, for example, shows that stories of tax-avoiding celebrities in the British press simultaneously shame and promote identification with the figure of the tax-avoider, supporting a '*taxpaying imaginary* in which it is legitimate for individuals to aspire to retain as much of their income as possible' (2018, 47, emphasis added). Ana Jorge, Mercè Oliva and Luis Aguiar mention tax imaginaries in relation to how the media in Portugal and Spain construct the taxes paid by high-earning celebrities, that is, as a way of "giving back" the support they receive from audiences and fans .... In this *imagined model*, celebrity and taxes are conceptualized as "tied together" (2021, 188, emphasis added). Both studies highlight the role of the media in animating meanings and aspirations about paying tax and in defining the tax-paying identities of particular groups of individuals. Similarly, but moving away from a media focus, Nicolette Makovicky and Robin Smith invite us to consider citizens' interpretations of fiscal structures and 'public debates about the moralities, practices, and *imaginaries of tax systems*' (2020, 3, emphasis added). Multiple people, practices, communities and institutions, they argue, 'are involved in the co-constitution and co-creation of tax regimes, *tax imaginaries*, and taxpayers themselves' (2020, 3, emphasis added), thus shedding light on how 'tax reflects competing *imaginings* of citizenship and sovereignty across the divides of class, gender, and ethnicity' (2020, 9, emphasis added). In his study on taxpayers and settler colonialism in Canada, Kyle Willmott provides a more elaborate discussion on how the concept of tax imaginaries can be used as an analytical tool to make sense of what he identifies as fiscalised racism. He shows that taxation has a 'longstanding place among the myths and tropes that circulate about Indigenous people' (Willmott 2022, 7). The invocation of tax, or 'tax talk' as Jeffrey Kidder and Isaac William Martin (2012) call it, 'actively constructs political subjectivities around ideas about tax: who *pays* tax, who is imagined as *not* inhabiting the status of "taxpayer", and who *costs* "taxpayers"' (Willmott 2022, 7, emphasis in the original). This tax talk and the myths and tropes that constitute it are what Willmott (2022) refers to as informal tax imaginaries. These, he argues, are enmeshed in a racialised conceptual network that is central to the settler colonial present of Canada and the racism of its legal and political structures.

A key aspect that these studies illustrate is that taxes are 'not simply about the fiscal' (Willmott 2022, 10) but serve as an instruments through which societal exclusions are

mobilised. Taxes are not neutral: their function and application are mediated through what Willmott (2022) also refers to as informal ideational structures. In his words, ‘tax can institutionalize inequalities informally, and come to work on people as an *idea* or *imaginary* (Makivicky & Smith, 2020) rather than simply function as a formal policy regime’ (2022, 10, emphasis in the original). Thus, shared imaginaries and ideas about taxes and who pays them are just as important as formal tax regimes in shaping how fiscal policies are understood and implemented. Drawing on these works and on scholarship on the broader concept of social imaginaries (Taylor 2004; Krummel et al. 2015, Hudson 2020), I define tax imaginaries as the collectively formed understandings and meanings ascribed to taxes, taxpaying and the purposes they serve. Tax imaginaries differ from the idea of imagination in that they are ‘not *opposed* to the real ... but instead they constitute the way we experience the social world’ (Hudson 2020, 348). They are not merely discursive, they are spaces where ideology, normative notions and ideas, and discourse around taxes and citizenship intersect and interact to produce knowledge of social existence and of the expectations we have of one another. They give shape to and are shaped by the set of laws, policies and practices that govern the imposition of taxes and their interpretations. In this sense, they enable, ‘through making sense of, the practices of a society’ (Taylor 2002, 91). Crucially, tax imaginaries have a bearing on the key elements of citizenship and what it means being a citizen: rights and responsibilities, but also participation, identity and belonging (Lister 2007).

### Taxes and the governance of prostitution in Italy

The expert commentaries analysed in the next section were posted online in response to court rulings on prostitution and its taxation that have been issued in Italy since the mid-2000s. This section outlines how these rulings came about, what they established, and the broader context of Italy’s prostitution policy regime.

Prostitution in Italy is not recognised by law as a legitimate form of labour, but neither is it criminalised *per se*. The so-called Merlin Law passed in 1958 and named after Lina Merlin, the senator who introduced it to parliament, is the main legal framework that explicitly regulates prostitution in Italy. Originally intended to abolish state-regulated brothels and to prevent the exploitation of those involved in prostitution by third parties, the 1958 law is now often used to penalise and punish sex workers themselves. As the landscape of prostitution has changed significantly since the 1950s and continues to do so, the law is no longer fit for purpose and there have been many attempts to replace it. However, controversy over what should replace it means that after more than 60 years, the law stays in place.<sup>2</sup>

Whether prostitution should be taxed is an issue that has remained unclear and generally ignored after the passage of the 1958 prostitution law. For many decades, sex workers as well as legal and government tax institutions assumed that prostitution could not be taxed because it is not recognised by law as a legitimate form of labour. This changed after the establishment of a new national Revenue Agency and fiscal infrastructure in 2001, when many sex workers were heavily fined for tax non-compliance. Multiple court cases ensued across the country when sex workers challenged such impositions and when they appealed against unfavourable court decisions. Until the mid-2000s, the rulings of provincial and regional tax courts on these cases were consistent in stating that the state could not profit from the taxation of prostitution, an activity contrary to good morals and public decency. In the second half of the decade, court rulings began to shift in favour of the taxation of prostitution. Some stated that income from illegal activities such as prostitution should be taxed in the same way as any other illegal income. Others established that income from prostitution is legal and should be taxed

in the same way as income from all other legal forms of self-employment (Crowhurst 2019a).

The confusion caused by these conflicting rulings was clarified by the Supreme Court of Appeal which ruled in 2010<sup>3</sup> and 2011<sup>4</sup> that prostitution, although ‘debatable on moral grounds’, is not illegal and must be taxed, and that income from the activity of prostitution, if it is independent and habitual, must be subject to both income tax and VAT. The Court stated that prostitution, as a service provided in exchange for remuneration, is not a crime but an economic activity, ‘even if it is against public morals, [and is] considered by the vast majority of the population as a transgression of shared ethical norms that normally reject the commerce of one’s own body for money’. In 2016, the Supreme Court of Appeal issued another ruling upholding the two previous decisions.<sup>5</sup> This time the Court refrained from making reference to moral considerations and reiterated that the activity of prostitution must be taxed, whether it is habitual or occasional.

As argued elsewhere (Crowhurst 2019a), the decisions of the Supreme Courts of Appeal have not been followed through in tax systems and practices. Prostitution is still not included in the list of economic activities and codes (*codice Ateco*) from which taxpayers must choose when registering with the Revenue Agency and filing their tax returns. As a result, sex workers are obliged to pay personal income tax, but are not allowed to declare this income as specifically related to sex work. Many sex workers see this as an injustice, as they end up paying taxes not as sex workers, but under a code that designates a generic or imprecise economic activity (Crowhurst 2019a; Crowhurst, Chimienti and Oliveira forthcoming). Moreover, even if prostitution is considered an economic activity in the Supreme Court of Appeal’s rulings cited above, in practice, under the Merlin Law it is not recognised as a form of labour and as such it is strictly regulated and restricted, unlike other legitimate economic activities.<sup>6</sup> For example, it is illegal for sex workers to advertise their services, to share workspace, to rent work-related premises, and for others to rent workspace to them. Finally, unlike other economic activities, the practicalities of issuing receipts and keeping tax records are particularly complicated in the context of a highly stigmatised activity where the privacy and anonymity of both buyer and seller are paramount.

This complexity reveals a landscape characterised by disjunctions and inconsistencies between legal and fiscal systems, between fiscal rules and fiscal practices, and between judicial decisions and their implementation. The Committee for the Civil Rights of Prostitutes, the historic Italian sex worker movement, has raised these issues on several occasions (see, for example, Comitato dei Diritti Civili delle Prostitute 2018), in some cases with the support of politicians (Poretti 2008; Radio Radicale 2008), as have a number of ‘celebrity sex workers’ (Grossi 2013; Rossi 2014). Matteo Salvini, leader of the right-wing party the League, advocated in the 2010s to change the Merlin Law and to introduce a regulationist<sup>7</sup> regime that would tax prostitution. For several years, he made the taxation of prostitution a key objective of his political campaigns, claiming that it would bring much-needed funds to the state coffers (Crowhurst 2019b). These examples show that the taxation of prostitution is discussed in public forums in Italy, including in the mainstream media. The terms of the public debates, however, tend to be sensationalistic, stigmatising of sex workers, and fail to fully capture the barriers that sex workers face in this realm and the impact these have on their professional and personal lives. The expert commentaries analysed below further contribute to a partial understanding of the ramifications surrounding this issue.

## Source material

The section that follows draws on the analysis of online expert commentaries, i.e. blog posts, articles and discussion pieces, published on either the websites of legal and fiscal

professionals or on online zines specialising in legal and/or fiscal matters. The term 'expert' is generally used to refer to a person who has professional knowledge of a particular subject. In the case of the commentaries analysed here, expertise refers to specialist knowledge of fiscal laws and practices either in someone's capacity as a lawyer, tax advisor, accountant or as a journalist specialising in this field. As I show below, the expert status of the authors of the commentaries analysed should not be taken to imply that their contributions are impartial or factually correct. However, the expert knowledge they are supposed to possess tends to be conveyed as objective and accurate, whether this is the case or not.

Expert commentaries were identified through web searches using combinations of different keywords. The searches yielded thousands of results, most of which were linked to posts in Italian local and national media outlets, discussion fora and social media, and therefore not relevant to the scope of this article. The final sample included only posts that fit the above-mentioned definition of expert commentary, 48 in total. Twelve were published in the 'blogs' or 'news' sections of websites of legal and/or accounting firms, and 36 were published in specialised online zines dealing with issues related to legal and/or fiscal developments in Italy. With the sole exception of one video on a professional's website linked to YouTube, all posts are in written form. They vary in length, from a few hundred to a few thousand words: most are text-based only, though some are accompanied by images. The 48 commentaries were posted between 2007 and 2022. Their primary focus is the taxation of prostitution, with most reporting and commenting on the 2010 and 2011, and, if more recent, also the 2016 Supreme Court of Appeal's rulings, and explaining what they mean in practice for sex workers. Aimed at a general audience, they avoid jargon and explain the tax process in an accessible way. The expert commentaries collected were analysed using qualitative thematic data analysis, leading to the generation of codes and categories and subsequently to the themes discussed in the next section.

### Gendered language and images

In determining whether income from prostitution should be taxed, most of the court decisions issued since the 2000s both by local fiscal tribunals and the Supreme Court of Appeal mention that prostitution is commonly associated with immorality. The rulings do not explicitly embrace this approach, but they cite it to justify the decisions taken: i.e., prostitution should not be taxed because it would not be right for the state to profit from an immoral activity, or, conversely, prostitution should be taxed because, even if it is considered immoral, it still generates income and as such is subject to taxation. While morality and social mores figure in the rulings, the language used to refer to prostitution and to those involved in it is generally carefully chosen and not value-laden. Sex workers who legally challenged the fines they received from the Revenue Agency and who appealed against unfavourable court decisions are referred to as appellants or taxpayers, whereas prostitution is referred to as either *prostituzione* or *meretricio*, the latter a more formal term for prostitution, both with a descriptive connotation.

These considerations are relevant because when reporting on and explaining these same rulings, the expert commentaries analysed here use a terminology that departs from that of the rulings and, in some cases, they adopt a different register of language altogether. Some employ various euphemisms to refer to prostitution: the oldest profession, the ancient activity, the commerce or sale of one's body, or the ancient and profitable activity. In addition to or instead of appellants and taxpayers, the online posts use a variety of alternative expressions: from escorts, prostitutes, professionals in the personal



entertainment sector, to what I identify as especially problematic terms in this context: *etera*, *lucciole*, and *squillo*.

*Squillo* and *lucciole*, call girls and fireflies respectively, are colloquially used to refer to women who sell sex indoors (*squillo*) and outdoors (*lucciole*). As language is a site of struggle and a medium through which power is exercised (Phillips 1996), the contexts in which this alternative terminology is adopted and by whom have a bearing on how they are meant to be understood and how they are interpreted. For example, *etera* refers to ancient Greek courtesans; it could be viewed as a learned choice. However, its anachronistic use in the commentaries assumes a derisive undertone. *Lucciole* is a term that has been appropriated and used as a political signifier by the Committee for the Civil Rights of Prostitutes.<sup>8</sup> However, when it is chosen as the preferred term in commentaries written by experts to discuss legal and fiscal matters and their interpretation, it becomes depoliticised, informal, and diminishing. Its use, similarly to that of *squillo* and *etera*, undermines the credibility of sex workers as both workers and taxpayers.

In addition to the use of questionable terminology, some of the commentaries include equally problematic imageries. Sharing some similarities with the image briefly described at the outset of this article, FiscoToday (n.d.) presents two photographs of women leaning against an open car window. Other commentaries include snapshots of scantily covered or entirely naked parts of headless women's bodies (legs, torsos, breasts, feet), in some instances flaunting banknotes or taking them from someone's hand (Foligno 2016; Professionisti 2016; Ardia 2017; Cherici 2017; Piccinni 2017). Money is also displayed in the photograph of a wad of cash and in another of a four-poster bed covered in banknotes (Pettine n.d.), whereas La Legge Per Tutti (2018) shows a price tag attached to the outline of a woman. Ferretti's (2016) is the only commentary with images showing the faces of two women, in both cases striking a provocative and seductive pose. Finally, two more 'artistic' images include Antico's (2017) Toulouse Lautrec portrait of a Parisian nineteenth-century brothel, and Pettine's (n.d.) sunset view of Amsterdam's red-light district.

Returning to the focus of this article, a key question to consider in relation to these images and language is: what do they do and why do they matter?

As Jill McCracken notes in her work on street sex workers, 'naming is powerful ... because it simultaneously creates and constrains those individuals it struggles to define' (2013, xx). This is especially the case for individuals who have been historically stigmatised, including through labels that have served to categorise them as different. While *etera*, *squillo*, *lucciole* and euphemisms that refer to prostitution as the oldest profession in the world are not the most debasing terms that can be used to refer to prostitution and those involved in it (of which there are many in most languages), such language serves to separate *them* from everyone else. The use of these terms and the change of linguistic register in the commentaries is not a simple renaming, but entail a process of social repositioning. No longer appellants or taxpayers, as the courts' rulings refer to them, sex workers are now identified as being part of a well-recognised category of otherness and undesirability. In this way their status as rightful citizens who use formal channels to challenge and appeal against the state is lost. Similarly, as in the case of stigmatising language, the representational and referential functions of the images used operate in such a way that the 'prostitute' is not presented and understood as a person, a worker, a citizen, a taxpayer. Rather, the choice made is to use familiar imageries that depict prostitution and those who work in it as monetised and eroticised female bodies or body parts that are made into a spectacle.

Gender is fundamental in the epistemological frameworks that allow us to apprehend who the images and language refer to, their tone and the inferences they make. The language used in the commentaries is always gendered female and the bodies and body parts

displayed in the images are all recognisably female. It could be argued that this reflects the fact that most sex workers are cis and trans women, but there is more to it than simple demographics. The historical stigmatisation of prostitution is based on the conventionally deplored and socially condemned fact that it involves women who transgress not only the rigidly policed separation between societies' sexual and economic systems (Zelizer 2005) but also norms about appropriate female sexuality, i.e. supposedly procreative and modest, and norms about the appropriate economic place for women, i.e. not actively participating in gainful economic activities outside the home but relegated to the domestic sphere (Rubin 1984). In the context of a normative shift whereby prostitution is formally recognised by a state authority as an economic activity, the images and language used in many commentaries counter this very claim by typecasting 'prostitutes' as discredited women. In this way, they are kept in the separate place of otherness to which they have historically been relegated and in which they are conventionally recognised. Indeed, many headlines and the content of many commentaries present the rulings not as about the taxability of prostitution, but rather about whether prostitutes, escorts, *squillo*, *lucchiole*, *etere*, etc., as a problematic category of individuals, do and should pay taxes. What is under analysis is not the broader issue, but the credibility of sex workers as taxpaying citizens.

Finally, not all expert commentaries use the language and images discussed above. However, in a context where the voices, claims and demands of sex workers tend to be silenced, the expert commentaries analysed here function as epistemological spaces with legitimacy and authority on issues related to sex work. Thus, while the messages they convey are not homogeneous, the stigmatising language and imagery used by some of them influence the wider professional sector's representation and knowledge produced on the issue. Moreover, *all* the commentaries analysed always use gendered female language, whether referring to 'prostitutes', escorts or professionals of the adult industry or other terms, contributing to fix the imaginaries of the object of controversy to the troubled figure of the 'female prostitute', as is further discussed below.

### **Anche le prostitute devono pagare le tasse: prostitutes must pay taxes too**

If you see a street full of prostitutes and think that this might be a sign of the degeneration of your city, a source of disease or a space of convergence for dodgy people, and maybe you ask yourself why the police don't intervene, you should be aware that the oldest job in the world is not illegal. ... All that the authorities could do is to check them for fiscal evasion. Yes indeed, because if we are considering illicit activities carried out by prostitutes, then we should discuss the fact that they do not issue fiscal receipts [i.e. they do not pay taxes]. (La Legge Per Tutti 2018)<sup>9</sup>

This short extract from an expert commentary is an example of negative tropes and language used to contextualise understandings of prostitution. In just a few sentences it condenses many stereotypes and reductionist views on 'prostitutes' by presenting them as street-based women (*le prostitute*, gendered female), carriers of disease, attracting anti-social behaviour, a cause of public nuisance, and tax evaders. After this introduction, the same commentary continues by rectifying the common yet wrongful assumption that prostitution is illegal. It then asks 'do prostitutes need to pay taxes?' before answering the question with reference to the Supreme Court of Appeal's rulings.

As in the case above, many commentaries state that the majority of the Italian population considers prostitution to be immoral and assumes that it is illegal. This assumption is incorrect, the commentaries stress, making a point of setting it right. For example, 'prostitution per se is neither illicit nor illegal, even though it might appear as morally



deplorable' (Studio Legale Luongo [n.d.](#)). Having set the record straight, many commentaries emphasise that it is now indisputable that sex workers have to pay taxes, as emphatically conveyed in some headlines: 'prostitutes must pay taxes too' (G&D Avvocati [2016](#); *Informazione Fiscale* [2017](#)), 'the *etera* too pays taxes on income' (Leda Rita Corrado [n.d.](#)), 'now escorts must pay taxes too' (Qui Finanza [2016](#); Professionisti [2016](#)), or 'the "luciole" do not fly away from taxes' (Varrengia [2021](#)).

The 'us'/them' distinction delineated by the gendered language discussed earlier is further emphasised in the way that the impact of various court decisions is presented in the commentaries. Willmott ([2022](#)) uses the term 'bifurcation' to identify the categorical distinction at the heart of taxpayer subjectivity between taxpayers and tax burdens or 'taxeaters'. This, he explains, serves to demarcate two opposing constructions in the Canadian context, that of white settlers (the taxpayers) and that of Indigenous peoples (the taxeaters). A similar bifurcation can be observed in the context analysed here. Sex workers tend to be portrayed as having got away with not paying taxes for too long. But now, after the Court of Appeal's rulings, they too have to pay taxes. The emphasis on the 'too' in both headlines and the content of many commentaries implicitly admonishes 'prostitutes' for having acted as law-breaking citizens who are now finally being 'rounded up' and disciplined to behave properly like all other law-abiding citizens. The way in which sex workers are 'marked out' as different from taxpayers is not so much as tax burdens/taxpayers, but rather as tax evaders who earn substantial incomes but have managed, until the Court of Appeal's ruling, not to pay taxes and not to contribute to the public purse.

Recently, as discussed elsewhere (Crowhurst [2022](#)), the issue of sex workers 'taking advantage' of or burdening public finances has been discussed in various Italian media outlets. This occurred in the context of the Covid pandemic, when sensationalistic and stigmatising media headlines accused sex workers of applying for the government's 600 Euro Covid grant without having earned the right to it as taxpayers (see for example: Coppola [2020](#), Ponchia [2020](#)). The fact that this financial support was only available to people who were regularly registered as self-employed with the tax authorities was less clear in the presentation of the news item, which implied that sex workers were improperly exploiting this scheme to their advantage. Both this recent case and the portrayal of sex workers as tax evaders in the expert commentaries reveal a general lack of understanding of how sex workers manage fiscal impositions. There is very little research on this in Italy, but also very little effort by those reporting on the issue to learn more about its complexities. While it is not the aim of this article to provide a thorough account of this aspect of the taxation of commercial sex, suffice it to say that documentary data analysis and small-scale interviews conducted with sex workers (Crowhurst et al. [forthcoming](#)) and the survey used in media articles to report on the 600 Euro bonus (Florio [2020](#)) reveal a variety of scenarios that are overlooked in the reported claims. Some sex workers do not earn enough to reach the taxable threshold; some sex workers work in more than one job and claim their earnings under other, more 'socially acceptable' jobs they do; and some claim their earnings under generic or alternative job classifications, as there is no job classification that specifically identifies commercial sex-related activities. The point here is that to state that 'prostitutes must pay taxes too' is a misrepresentation that fails to take into account that most sex workers already do pay income taxes. In fact, those who applied for a 600 Euro bonus could only do so because they were already registered and paying taxes as self-employed workers.

To note as well is the oversimplified way in which the expert commentaries present the procedures that sex workers should follow to pay income tax. Having established, following the Supreme Court of Appeal's rulings, that 'prostitutes must pay taxes too', most of the commentaries point to two issues that need to be clarified in order for this to

happen. Firstly, given the need in the Italian tax system to classify one's self-employment under one of the pre-established categories, the experts identify the generic code 96.09.09 – 'Other activities related to the provision of services to other people and which cannot be classified' – as the one that sex workers should use to register with the Revenue Agency. Secondly, the commentaries point out that a distinction must be made between whether prostitution is occasional or habitual, as this determines whether VAT is payable. Habituality also requires registration with and payment of contributions to the national social security system, which gives access to social benefits and a pension.

While most of the commentaries present these procedures very matter-of-factly as what is required of sex workers in order to pay taxes, in other cases the experts take into account the difficulties that are likely to be encountered when trying to carry out these same procedures in practice. For example, some claim that sex workers are prohibited from registering with the national social security system, which excludes them from receiving pensions and other benefits. How and why this is the case is not explained (e.g. Bruno *n.d.*; FiscoToday *n.d.*). The difficulty that sex workers would have in issuing the necessary tax receipts for their services is also discussed with reference to the complication that collecting personal data from clients would entail (FiscoToday *n.d.*; Qui Finanza 2016). Some commentaries wrongly mention the possibility that providing tax advice to sex workers could amount to the crime of aiding and abetting (Bruno *n.d.*; Pettine *n.d.*), and some advocate the need for a clearer set of specific guidelines to follow up on the Court rulings (di Gennaro 2010; Beatrice 2016). The commentaries highlighting these obstacles often refer to the much better functioning systems put in place in other European countries. Austria, Germany, Greece, Hungary, Latvia, Turkey, Switzerland and the United Kingdom are described as countries with clear and coherent legal and fiscal approaches to prostitution, where sex workers have the same rights as other workers, have access to social benefits and pensions, and can unionise (e.g. FiscoToday *n.d.*; Bazzan 2016; Piccinni 2017).

The commentaries thus present two different scenarios regarding the taxation of prostitution in Italy. In the first case, we are introduced to a system of fiscal coherence and straightforwardness wherein sex workers in Italy simply have to comply with the same tax requirements and procedures as other self-employed workers. In the second case, fewer commentaries reveal a discrepancy between the assertion that 'prostitutes must also pay taxes' and the practical obstacles that this entails. However, the obstacles identified are narrowly confined to complications related to tax procedures, which detracts from a broader analysis of the challenges sex workers face as taxpayers and citizens. In addition, the ideal and supposedly better functioning policy regimes implemented in other countries are presented in a very simplistic way, without taking into account the complexities and inequalities they also entail (see Jahnsen and Wagenaar 2018).

The only commentary (Crisafi 2016) that includes the perspective of sex workers on the matter is also the only one that moves beyond fiscal technicalities. It does so by pointing out the fundamental disconnect that exists between the rulings of the Supreme Court of Appeal and the current prostitution law, which does not recognise prostitution as work and criminalises most of the activities associated with it in a way that no other legitimate economic activity is. Citing an external source, Crisafi (2016) includes in her commentary the views of the founder of the Committee for the Civil Rights of Prostitutes, Pia Covre, who commented on the Court rulings, stressing that they do not guarantee sex workers any rights: 'They only guarantee the obligation to pay taxes. ... We need a law that recognises our work as a profession, including all access to social benefits, in which case it would be right to pay taxes'.

One might argue that the competence of the experts who wrote the commentaries lies in the fiscal domain, so it makes sense for them to focus solely on fiscal rules and

technicalities. However, taxes and related fiscal rules cannot be understood in isolation and separate from other laws and policies. With their narrow focus on technical fiscal issues, the commentaries feed into tax imaginaries that ignore the broader governance of prostitution in the country and the restrictions it imposes on sex workers and on the recognition of sex work as an economic activity. By recasting the ‘prostitute’ as a fiscal subject who must pay taxes like ‘everyone else’, other fundamental questions about the ambiguities of fiscal practices, the non-recognition of sex work as work, and the criminalisation of many prostitution-related activities are rendered invisible.

## Conclusion

Juno Mac and Molly Smith claim that ‘to examine the way sex workers are represented in society – instead of the mechanisms of their oppression – is a politics of gesture’ (2018, 217). In this contribution I have sought to make critical sense of how ideologies that ‘otherise prostitution’ operate through expert knowledge and representations. I have argued that expert commentaries on the taxation of prostitution in Italy give shape to tax imaginaries that offer a partial and distorted understanding of the governance of sex work in the country. More specifically, they contribute to fixing understandings of sex workers as a problematic population, excluding them from equal citizenship and concealing systemic exclusions that continue to discriminate against them.

I have identified a number of problematic assumptions and reductionist assertions that intersect to support these constructions. The commentaries claim that sex workers must behave and take responsibility like all other law-abiding citizens. No longer excused by tax ambiguities and legal inconsistencies, they must pay taxes on what is now recognised as a legitimate economic activity, following the rulings of the Supreme Court of Appeal. However, the claim that ‘prostitutes must pay taxes too’ *just like anyone else* is a fiction rather than the ‘new reality’ conveyed by the taxation imaginaries constructed. The narrow focus of the commentaries on the fiscal obligations that sex workers must assume ignores the historically complex and contradictory policy landscape that has worked to exclude sex workers from access to the same rights and protections as other workers. It also ignores the fact that many of them already pay taxes and reinforces the assumption that they are and have been tax evaders. The commentaries show very little interest and investment in exploring the broader legal contexts of the governance of prostitution and the subordination and exclusion to which sex workers are subjected and which limit their ability to comply with established tax requirements as sex workers. In this way, by overlooking it, they reinforce the disconnect that exists in the governance of prostitution between legal and fiscal systems, and between law on the books and law in action.

The expert commentaries analysed also contribute to strengthening already prejudiced interpretations and understandings of sex workers. Through well-established stigmatising gendered tropes and representations they further disqualify them as equal citizens and taxpayers. Linguistic and graphic references to discredited female sexuality fix sex workers’ identities as belonging to a single category of individuals who are recognised and represented as less valuable than the rest of the ‘good’ citizenry. The images, language and stereotypes adopted are similar to those found in mainstream media coverage of the issue (see Crowhurst 2022). However, presented by experts, they have an epistemic advantage that affords the expert commentaries greater power to structure and validate partial understandings of the social world. The tax imaginaries they help to construct thus stand in the way of a different knowledge and vision that could be conducive to building more inclusive fiscal regimes and prostitution policies.

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## Notes

1. In the original Italian title, *Prostitute, tasse e diritto alla pensione*, the term *prostitute*, i.e. prostitutes, is feminine. In Italian, as with other Romance languages, all nouns have two genders: feminine or masculine. The terms *prostituta*, prostitute (singular) and *prostitute*, prostitutes (plural) are both feminine. This gendered terminology has a bearing on how ‘prostitutes’ are imagined: i.e. as invariably female. In an attempt to move away from this gendered language and the negative connotations attached to the term *prostituta/prostitute* (prostitute/prostitutes), and to reflect the sex worker movement’s demand for the recognition of sexual labour as work, the English gender-neutral terms *sex work/sex worker* are also used in Italy. In this article I adopt the terms *sex worker/s*, unless I refer to alternative terms used in original sources, and both *sex work* and *prostitution*. I do not use the latter two interchangeably because *sex work* has a political connotation (sex work is work) that the term *prostitution* does not. In the Italian context *prostituzione*, prostitution, has a predominantly descriptive (not pejorative) connotation; it is a commonly used term in laws, policies and in political and public discussions.
2. There is a rich and growing body of scholarship on the origins and evolution of the Merlin Law, and more generally on the historical and contemporary Italian prostitution policy regime and the lively debates surrounding it. See Garofalo Geymonat and Selmi (2022) for a recent analysis and a comprehensive list of references.
3. Supreme Court of Appeal ruling 20528, 1 October 2010.
4. Supreme Court of Appeal ruling 10578, 13 May 2011.
5. Supreme Court of Appeal, ruling 15596, 27 July 2016.
6. In 2019, the Italian Constitutional Court (Ruling 141, 7 June 2019) ruled that there is no constitutional contradiction in restricting prostitution like any other economic activity. The Court established that prostitution is indeed a ‘particular form of economic activity’, but that it is always demeaning and degrading, even when it is carried out voluntarily, because it reduces the most intimate bodily sphere to a commodity at the disposal of the client (for a detailed commentary on this ruling, see Parisi 2019). This ruling represents an important development in the juridical consideration of prostitution in Italy. However, it is not mentioned in any of the expert commentaries analysed.
7. Regulationism is a policy approach whereby prostitution is strictly regulated by the state, for example it is permitted only in especially designated toleration zones, and those who work in it are monitored via mandatory registration, compulsory medical tests, etc. This is how prostitution was governed in Italy before the introduction of the Merlin Law in 1958.
8. For example, see the Committee’s website domain: [www.lucciola.org](http://www.lucciola.org). *Lucciola* was also the name of the printed magazine produced by the Committee in 1983.
9. My translation from Italian.

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### Italian summary

Attraverso l'esplorazione del modo in cui la tassazione del lavoro sessuale viene interpretata, questo articolo mira ad ampliare la comprensione teorica ed empirica degli immaginari fiscali - i significati collettivi attribuiti alle tasse, ai contribuenti e allo scopo della tassazione - e di come il genere sia mobilitato nella loro costruzione. L'articolo sostiene che gli immaginari fiscali creati e diffusi attraverso commenti online di esperti sulla tassazione della prostituzione in Italia screditano lavoratrici/lavoratori del sesso attraverso stereotipi di genere stigmatizzanti, banalizzano le difficoltà che lavoratrici/lavoratori del sesso devono affrontare come contribuenti e ignorano le ambiguità e le discriminazioni sistemiche che le/gli svantaggiano come cittadini. Antichi pregiudizi vengono così rafforzati e ne vengono costituiti di nuovi attraverso questi immaginari fiscali, mentre la disuguaglianza sociale e l'emarginazione vissuta dalle lavoratrici/lavoratori del sesso vengono oscurate.

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