

Citizenship, sex work and taxes: perspective from three European contexts

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Abstract

This article explores the overlooked nexus between taxation and sex work, approaching it as a vehicle for examining the conditions under which sex workers are legible to themselves, the state, and others as full citizens. Bringing together sex work, taxation and citizenship studies, this is the first study to consider sex workers' perspectives on the fiscal regimes in which they operate, and how they negotiate and make sense of the challenges they face in relation to paying taxes. We draw on rich qualitative data collected through interviews with sex workers based in three European contexts with different legal and fiscal approaches to sex work: Italy, Portugal and the Swiss canton Geneva. The article reveals that taxes play various roles in the lives, experiences and imaginations of our participants, reflecting different positions and dispositions towards the state, and different aspirations and visions of full citizenship. We show that the ability or inability to pay taxes as a sex worker cannot be separated from the wider legal contexts that grant (or not) rights to sex workers, and from the stigma of sex work that remains pervasive, especially for minoritised groups. Taxation plays an important role in sex workers' lives and in the relationship between sex workers and the state but it can only be one element of many when considering what full citizenship for sex workers might look like.

Keywords: sex work; fiscal policies; taxation; citizenship; Europe

Introduction

A growing body of scholarship shows that the governance of sex work is shaped not only by laws, policies and administrative sanctions specifically targeting the sex industry, but also by the regulation of employment, migration, health, crime and security, the internet, land planning and finance (see for example: Holzberg et al, 2022; Scott et al, 2021; Jahnsen &

Wagenaar, 2018; Cruz, 2013; West, 2000). As we show in this paper, fiscal policies and practices too impact sex workers' treatment by the state, their rights, recognition and protection yet they have only been marginally explored in studies of the sex industry. Fiscal sociology and critical tax theory, on the other hand, focus specifically on taxation policies and practices (Hakelberg & Seelkopf, 2021; Infanti & Crawford, 2009; Martin & Prasad, 2014), however, sex workers, a historically and globally stigmatized and marginalized population, are almost entirely absent from this scholarship's analysis of the role that taxes play in exacerbating social inequalities that disadvantage minoritized populations.

Our aim is to address the overlooked nexus between taxation and sex work, approaching it as a vehicle for an exploration of the conditions under which sex workers are legible to themselves, the state and others as citizens with full rights. We do so by exploring how sex workers in three European contexts with different legal and fiscal approaches to sex work, Italy, Portugal and canton Geneva in Switzerland understand and negotiate tax policies and practices. Particularly salient to our analysis is the concept of citizenship which, drawing on feminist scholarship, we understand as confronted and practiced in multiple intersecting spheres, including the intimate, the domestic, the sexual, as well as the civic, political and social ones (Lister, 1997; Lister et al., 2007; Halsaa et al., 2012). Informing our use of citizenship as our conceptual anchor is its centrality in the experiences and views of the sex workers who were interviewed for our research. While not all talk explicitly about citizenship, their reflections on paying taxes as sex workers are as much about recognition, identity and belonging as they are about access to formal rights and responsibilities and the tensions between these dimensions. Citizenship, in other words, emerges prominently from our empirical data as experienced and enacted in the everyday lives of our participants.

By bringing together sex work, taxation and citizenship, this article makes the following contributions. It is the first study to explore sex workers' perspectives on the fiscal regimes in which they operate, and how they negotiate and make sense of the challenges they face in relation to paying tax. It shows how sex workers' complex views on tax policies and practices are shaped by their unique positionalities and inform their diverse aspirations and visions of full citizenship. It bridges three bodies of scholarship: sex industry studies, critical

tax studies and citizenship studies, to highlight the taxation of sex work as an underexplored example of the nexus between taxation and citizenship. Finally, the focus on the fiscal sphere allows us to deepen our understanding of the meaning and complexity of what citizenship means for sex workers.

Sex Work, Taxes and Citizenship

This section first briefly presents the work on citizenship we draw from and then proceeds to outline the three separate pairings (which we aim to connect in this contribution) through which citizenship, taxes and sex work have been explored in existing literature: sex work and citizenship, sex work and taxation, taxation and citizenship.

In his seminal 1950 essay, the sociologist TH Marshall outlined what has often been referred to as the foundational and modern conception of citizenship: ‘a status bestowed on those who are full members of a community. All who possess the status are equal with respect to the rights and duties with which the status is endowed’ (Marshall & Bottomore, 1992, p.18). Civil, political and social rights were, in Marshall’s vision, key to the ideal image of citizenship, ‘against which achievement can be measured and towards which aspiration can be directed’ (ibid). Marshall’s commitment to social rights expanded the understanding of citizenship rights, but fell short of recognizing the complex entanglement of the public and the personal. Feminist scholars have played a central role in critiquing and re-signifying the traditional and narrow Marshallian definition of citizenship as formal membership of a nation-state. Attending to the ways in which gender, race, ethnicity, class, dis/ability, sexuality, intimacy, religion and more intersect to configure how citizenship is understood and experienced, they have instead approached it as being as much about rights, responsibilities and legal status as it is about participation, recognition, identity and belonging (Haalsa et al, 2012; Lister, 1997; Lister et al, 2007; Siim, 2000; Siim & Squires, 2008; Yuval-Davis, 1997, 1999). In Ruth Lister’s words, ‘citizenship’s territory extends beyond the conventional public sphere’ and needs to be grounded in an understanding of the complex dimensions that shape the practice of citizenship (Lister, 2002, p. 128), as we aim to do in this article

Sex work and citizenship

The rapidly growing body of research on the sex industry has shown how the lives of sex workers in different contexts are affected by sexual norms, the ability to exercise agency over intimacy and sexuality, bodily autonomy, the right to work in a non-discriminatory labor market, political recognition and legal status, and access to social benefits and health services (see for example, Sanders et al, 2025; Oliveira et al, 2023; Macioti et al, 2023; Bjønness et al, 2022; Dewey et al, 2019). These are dimensions of citizenship that are central to the work of feminist and other scholars, but few articulate sex work within a citizenship framework. Fraught feminist debates about the ontology of sex work have played a role in this state of affairs. It is beyond the scope of this article to engage with these wider contestations. Suffice it to say that at the opposite end of a composite spectrum of views are those who argue that prostitution is always injurious self-commodification, a form of violence against women from which states should protect women (Farley, 2004; Barry, 1995), and those who distinguish between forced prostitution and sex work, the latter involving self-determination and as such in need of state recognition, protection and regulation like other forms of labor (Ditmore et al., 2010; Nagle, 2013).

The studies that apply the framework of citizenship, as conceptualized by feminist scholarship, in relation to sex work align with the second position, and do so primarily to account for and theorize sex workers' othering, lack of political recognition and reduced access to rights and essential services (O'Neill & Laing, 2018; Krüsi et al, 2016; Sanders, 2007, 2009; Sabsay, 2013; Outshoorn et al, 2012; Grenfell, 2018; FitzGerald et al, 2020; Stardust et al, 2021). Leticia Sabsay (2013), for example, analyses the struggles of trans communities and sex workers' associations in Buenos Aires showing that these populations remain excluded from processes of sexual democratization. She argues that while sexual diversity and sexual norms have been democratized in many countries around the world, sex workers' rights remain ignored, raising questions about whether sexual progressivism is actually underway. Sabsay's analysis reveal how the ideal image of a sexually progressive citizenship is in fact normative and restrictive, constantly rearticulating 'its constitutive

others' (Sabsay 2013, p.161), who, in different contexts around the world, often comprise people who work in the sex industry.

Understanding why this is the case requires looking at sexual behavior, sexual practices and norms as always interconnected with economic injustice, racism, transphobia, access to welfare, reproductive and health rights, labor rights and more. Joyce Outshoorn et al (2012) take this into account and argue that sex workers' access to full citizenship depends on sexual self-determination but also on framing and understanding sex work as a matter of bodily and economic citizenship, given its close links with economic processes and systems, labor rights, bodily integrity and autonomy.

Overall, this relatively small body of work invites us to consider how the broader socio-political and economic contexts in which 'sexuality and citizenship co-constitute each other' (Richardson, 2018, p. 3) shape the lives of sex workers.

Taxation and citizenship

Taxes are powerful instruments that shape the relationship between individuals and the state, and as such are often seen as a marker and a ritual of citizenship (Makovicky & Smith, 2020). 'Good and worthy' citizens pay their dues to the state in return for access to public services and infrastructure, welfare, protection and more. However, this supposedly fair and reciprocal fiscal exchange (Levi, 1988) is neither a given nor a reality: not all those who pay taxes have equal access to the services and functions that the state can provide, and not all are able to pay taxes. This body of work shows that far from being neutral instruments of government and vehicles of citizenship, taxes reflect, reproduce and maintain widespread social inequalities. For example, focusing primarily on the US and other Western countries, fiscal sociologists and critical tax scholars have shown how different groups of individuals, including LGBTQI+ people, undocumented migrants and racialized minorities, are often disadvantaged by tax arrangements that contribute to their continued exclusion from full citizenship (Henricks & Seamster, 2017; Infanti & Crawford, 2009; Martin & Prasad, 2014; Martin et al., 2009; Mumford, 2010; Sheffrin, 2013; Walsh, 2018). For example, Patricia

Cain et al (2009) show how tax laws in the US remain biased against lesbian and gay taxpayers and those in non-traditional family and intimacy arrangements, and, also in the US, Henricks and Seamster identify taxes as social mechanism that ‘account for observable outcomes of racial inequality’ (2017, p170).

Taxes also function as a means by which citizens imagine and enact their responsibilities and rights towards the state, society and each other (Makovicky & Smith 2020). Focusing on Canada, Kyle Willmott (2022) provides a poignant example of this by showing how taxes are central to the construction of racialized tropes that identify Indigenous people as ‘tax eaters’, a drain on taxpayers and therefore unworthy of citizenship. Similarly, Camille Walsh (2018) presents a detailed historical analysis of how the deployment of taxpayer identity in the US helped to co-constitute whiteness and the racialized “‘nontaxpaying other”, who is implicitly less entitled to protections and rights’ (Walsh, 2018, p.4). Full citizenship, these authors argue, is mediated by the possibilities of fiscal exchange and the symbolic meaning attached to it.

This body of work also shows that when the fiscal exchange is not perceived as fair, taxes can be adopted as an instrument of contestation against the state and its unjust levies. The motto 'no taxation without representation'¹ continues to be used to highlight how taxpayers can challenge the exclusion they experience by refusing to pay taxes and contribute to the state's coffers. Fiscal disobedience (Roitman, 2005) is an exercise in protest against the state, a bottom-up initiative to show the state what it should do and how it should do it. In this sense, Roitman explains, taxes, whether paid or not, can be understood as instrumental in practices of citizenship, i.e. they facilitate 'active participation in relations of belonging and definitions of the common good' (2007, p. 187).

Sex work and taxation

There is disagreement about how states should approach sex work and deal with the income it generates, whether and how it should be taxed, and what social security benefits tax-paying

¹ The motto was first used in the 18th century American Revolution (see Grant, 2008).

sex workers should receive. The limited work that has examined these issues, often in the context of analyses of prostitution policies, reveals a general reluctance on the part of governments around the world to recognise sex work as a form of work and to treat sex workers as other workers, while at the same time seeking to tax their earnings (e.g., Edwards, 1997; Wagenaar et al, 2017). As Richards (2017) illustrates, the contemporary case of Nevada, the only US state that legalises brothel prostitution, is exemplary of this conundrum. Legal brothels are required to pay county and/or city taxes, but they do not pay state taxes, including the state entertainment tax imposed on other leisure businesses, and sexual transactions are also exempt from state sales taxes. Attempts to reverse this situation in 2009 by imposing a state tax on brothels were halted because Nevada did not want to be seen as legitimising prostitution by taxing it: this would imply validating it as an acceptable and mainstream economic activity, as it has done with gambling. Equally revealing is the case of Poland, where, according to the Personal Income Tax Act, income 'derived from prostitution' cannot be taxed on moral grounds and because prostitution violates the rules of 'social coexistence', leaving sex workers with the burden of proving to the state that they are indeed sex workers, a difficult choice in an institutionally and socially hostile context (Dziuban, 2024; Ratecka, 2023).

More recently, Crowhurst has looked at the role that taxes play in shaping the relationship between sex workers, the state and other taxpayers. Drawing on the case of Italy, she explored (Crowhurst, 2019a) the ways in which unclear tax policies and practices exclude sex workers from the status of full taxpaying citizens. Ignorance of the practical obstacles sex workers face in paying taxes contributes to problematic tax imaginaries that, reinforced by tax experts, construct sex workers as tax evaders and dismiss the discriminations that disadvantage them as workers (Crowhurst, 2024). Crowhurst (2019b) also shows how the fiscal treatment of prostitution has been instrumentally presented in Italian political campaigns as a solution to bring more money into the state and public services, all the while mobilizing images that portray sex workers as irresponsible citizens who refuse to contribute to the public purse

Central to these analyses is the role that paying taxes, and the discourses, imaginaries and values attached to it, play in establishing sex workers' (un)worthiness of citizenship. In this contribution we further investigate these dynamics from the unique and overlooked perspectives of sex workers.

Methodology

This article draws on thirty qualitative semi-structured interviews conducted in 2018 and 2019 with adult cis men, and cis and trans women sex workers². At the time of the interview and/or earlier in their lives, our research participants provided sexual services in one or more sectors of the sex industry, including legal brothels, street sex work, strip clubs, independent escorting, professional BDSM, webcamming and phone sex in at least one of the contexts identified in the study: Italy, Portugal, canton Geneva. They ranged in age from 20s to 80s, they were either Italian, Portuguese or Swiss citizens and residents or they were originally from other countries and had legal status to live and work in one of the three contexts of the study, and they did so either continuously or for most of the year. Their earnings varied widely, but all had at some point reached the threshold required to pay tax on their sex work income, which many supplemented with other, mostly part-time, jobs. The Italian sample includes nine Italian participants, the Portuguese sample includes thirteen Portuguese and Brazilian participants, and the sample from canton Geneva includes eight Swiss, Brazilian, Colombian, Dominican and Venezuelan participants.

For further contextual information, we also conducted six additional interviews, two with Italian tax lawyers who had represented sex workers in court cases against the Italian tax authorities, and four interviews in canton Geneva, two with social workers who had assisted sex workers with their tax returns as part of the services provided by the Geneva-based sex workers' organization *Aspasie*, one with a representative of the cantonal tax administration and one with a representative of the Special Brigade against Human Trafficking and Illicit Prostitution (BTPI). The aim of the research project on which this article is based was to

² The interviews were conducted as part of a study entitled 'Comparing the taxation of prostitution in Europe: experiences and negotiations with laws and fiscal arrangements'.

explore how individuals authorized to live and work in the three selected settings make sense of and navigate the tax system to which they have formal access and to which they are bound. We therefore did not interview undocumented migrant sex workers, who pay indirect taxes, such as VAT, but face challenges and complications with the payment of income taxes which we did not cover in our study. All interviewees gave verbal consent to participate in the study and were given detailed information sheets about the scope and aims of the study.

The interviews were conducted by the authors of the article in Italian, French and Portuguese, either by telephone or face-to-face, in a range of locations of the participants' choice, always ensuring a private setting. They lasted between 30 and 60 minutes and focused on a range of topics, including participants' history of involvement in sex work, knowledge and experience of prostitution laws and policies, awareness of tax obligations, perceptions of tax fairness, engagement with tax and other state authorities, management of income, access to benefits and pensions, and available support services. Most interviews were recorded and transcribed verbatim and where recording was not considered appropriate or declined by the participant, it was agreed that the researcher would take detailed notes of the exchange. All participants' names were changed and potentially identifying details were removed. The interview data was analyzed using qualitative thematic data analysis, leading to the generation of codes and categories and subsequently the themes discussed in the following sections. The authors, who are familiar with the three languages in which the interviews were conducted, analyzed the transcripts in the original language and then translated the direct quotations contained in the text into English.

Overall, our sample is relatively small - this is not uncommon for a study with a target population that routinely experiences discrimination and was asked to share their knowledge and experiences of tax compliance on which there is a general reluctance to disclose experiences (Enachescu et al., 2019). We gained access to our participants through sex worker organizations, NGOs in the field of health education and harm reduction, and our extensive network of contacts built up over decades of research in the field, followed by further contacts facilitated by our participants. The sample includes sex workers who had not given it much thought to tax policies and practices until we asked them and others who were

aware of them and in some cases were campaigning, independently from of any sex worker organization, for what they thought could be a better fiscal approach to sex work. Most participants in canton Geneva were recruited through *Aspasie* and had used the organization's services to file their tax returns, they were therefore aware of the canton's tax requirements but, as the interviews indicate, maintained diverse perspectives on the necessity and value to pay taxes. We also found that, across our sample, those involved in campaigning for the rights of sex workers and participants who had migrated to the three contexts under analysis had a variety of, often opposite, views on whether taxation could be a means, an obstacle, or of little relevance to the citizenship of sex workers. We comment on these aspects further in the findings section, but we wish to mention them here to acknowledge both the influence of our recruitment strategy on the perspectives we collected and the variety of such perspectives, including among participants with shared experiences of migration and sex work activism. Indeed, the strength of our sample lies in the diversity of experiences that our participants shared with us, in terms of the sectors of the sex industry they worked in, their earnings, and their understanding of and engagement with tax policies and practices.

Legal and policy landscapes

In this section, we identify key elements of the legal and policy landscape relating to the governance of prostitution and the ways in which its taxation is approached in the three contexts under analysis.

We begin with Switzerland, where sex work is taxed as other forms of self-employment. However, as Switzerland is a confederation of twenty-six sovereign cantons, each with its own constitution, legislature, government and courts, the approach to the taxation of sex work is implemented in different ways across the confederation. Swiss cantons have the power to implement ad-hoc prostitution³ policies as long as they respect the federal legal framework which establishes that voluntary prostitution between consenting adults is a legal economic activity, subject to taxation and social security (Chimienti and Bugnon, 2018). Similarly, cantons can levy taxes, set tax rates and implement tax policies as

³ We use the term prostitution here and elsewhere in the article to reflect the language used in the policies to which we refer.

long as they respect the general fiscal principles of the federal constitution (e.g. equality and proportionality) (Gilardi et al, 2013). Given the considerable discretion in how these aspects are regulated and enforced in different cantons, we have chosen to focus specifically on the French-speaking canton Geneva.

Since 2010, sex workers who formally work and live in the canton are required to register with the police and their data is kept by the Special Brigade against Human Trafficking and Illicit Prostitution (BTPI). Following registration, relevant details are sent to the tax authorities providing them with the necessary information needed to process sex workers' tax forms. The registration requirement also applies to EU (European Union) and EFTA (European Free Trade Association) nationals who are authorized to live and work in Switzerland for up to 90 days per year without a migration permit, as well as to migrants from these and other countries who have a temporary or permanent residence and work permit. Undocumented migrants do not register with the police, as this would require proof of their legal right to work and reside in the country, but they are still required to pay taxes on their income, including the mandatory AVS (Assurance Vieillesse et Survivants), i.e. social security contribution. Payment of income tax, regardless of migration status, gives the right to a refund of AVS contributions or to a pension⁴.

Following negotiations with the Association for the Rights of Sex Workers in Geneva, *Aspasie*, the cantonal tax administration expects sex workers to file their tax returns on the basis of their expenses rather than their income, as is usually the case for income tax returns. This simplifies the task for sex workers, given the complexity of issuing tax receipts with sensitive client information, and *Aspasie* has a dedicated free service assisting sex workers in completing their tax returns; the association has offered this support for almost 30 years, starting about ten years after its creation in 1982. As *Aspasie*'s and cantonal tax administration's representatives explained to us, the ad-hoc approach in canton Geneva creates an administrative burden for the tax authorities and does not generate significant tax revenues, but it has symbolic significance, in that it shows that an effort was made to treat sex workers as taxpayers with the same rights and obligations as other workers. Migrants with a temporary migrant permit, who work legally and have registered with the police as sex workers, are encouraged to pay taxes in order to be eligible for a settlement permit. Similarly,

⁴ See <https://www.ge.ch/impot-source/qui-est-soumis-impot-source>

those already in possession of a settlement permit are incentivized to comply with their tax obligations if they wish to apply for naturalization and Swiss citizenship. As is the case for all taxpayers in Switzerland, the actual tax burden is relatively low, and is adjusted to reflect all declared living and work-related expenses. Tax compliance is low among those who work in the sex industry ‘off the radar’ – whether they have a residence permit or not – as well as among those who are allowed to work in the canton with the a 90-day-per year permit but may not be registered with the police as sex workers. According to the cantonal tax administration, this lack of compliance is attributed to the high mobility of these individuals, which allows them to circumvent monitoring, and to the minimal benefits they perceive from paying taxes. The cantonal administration lacks effective mechanisms to enforce fiscal policies in such cases. In many instances, tax forms are sent to the address provided to the tax administration by the police, but they are returned undelivered because the individuals have moved to another canton or have left the country.

The policy landscape in Italy and Portugal differs from canton Geneva: neither country considers prostitution to be a legitimate form of work, nor does it criminalize it. The buying and selling of sexual services between consenting adults is not illegal, but it is very difficult to engage in it without committing a criminal offence. Sex workers can only work independently, they cannot share workspace, it is a crime to profit from their earnings, it is illegal for others to rent workspace to them, and they cannot advertise their services, among many other restrictions they face that do not apply to other economic activities (Crowhurst et al, 2018, Oliveira, 2018). The main difference between the two countries is that the taxation of prostitution has been and remains a very quiet issue in Portugal, whereas in Italy it has been on the public and political agenda for several years. In Italy, in the early 2000s, many sex workers were heavily fined for tax evasion, leading to several court cases and conflicting court rulings on whether the state should tax prostitution. In 2010 and 2011, the Italian Supreme Court of Appeal ruled that prostitution, although 'morally questionable', is not illegal and should be taxed, and that income from prostitution, if independent and habitual, should be subject to both income tax and VAT (Crowhurst, 2019a). The ruling was upheld in 2016. Until April 2025, sex workers were not allowed to declare their income as specifically derived from prostitution, as this was not included in the list of economic activities and codes

that taxpayers must choose from when filing their tax returns⁵ (Crowhurst, 2019a). The only option available to them was to file their tax returns under a code that identifies a generic economic activity or an alternative, for example 'promoter', as we discuss below in the case of one of our participants. Prominent sex workers have campaigned for the right to pay taxes explicitly as adult entertainers, and the Italian sex worker movement has raised the issue several times as an aspect to be considered in the context of a broader change in the law regulating prostitution in the country. This mobilization has made the issue relatively visible, but public debates tend to be sensationalist, stigmatizing sex workers and unable to capture the obstacles sex workers face in paying taxes, their lack of recognition and rights as workers, and the impact this has on their professional and personal lives (Crowhurst, 2019a).

The regulation of prostitution in Portugal and Italy is similar, although Portugal has not introduced a new prostitution-specific tax code and, to our knowledge, there is no specific case law on the taxation of prostitution in Portugal, nor have there been any cases of sex workers being fined or convicted for tax evasion. In Portugal sex workers should pay taxes as all other self-employed workers and, in the absence of a specific tax code for prostitution, they should do so under the general classification of 'other types of service providers'⁶. Over the past two decades, debates about prostitution in Portugal have focused on its links to criminogenic activities, sex trafficking and the sexual exploitation of migrant women, and taxation has been largely ignored. The recently formed Portuguese sex workers' movement is still in the process of establishing itself, and a better taxation system has not been among its priorities.

Findings

Our interview data show that our participants' relationship with the state, and their sense of citizenship, belonging and participation are heavily dependent on whether sex work is recognized and treated as a legitimate economic activity, and whether there is a system in

⁵ Just as we were making final revisions to the article, the Italian National Statistical Institute, which is responsible for the classification of tax codes, introduced a new code, designated for the following activities: "Provision or arrangement of sexual services, organization of prostitution events or operation of prostitution establishments" (ISTAT 2025).

⁶ Portaria n.º 1011/2001, de 21/08 - Diário da República n.º 193/2001, Série I-B de 2001-08-21

place that allows them to pay taxes as sex workers, taking into account the complexities of doing so. In what follows, we present our empirical findings, organized around the experiences of our participants for whom these conditions exist, i.e. those who work or have worked in canton Geneva. This is followed by the experiences of those who operate in the Italian and Portuguese contexts where sex work is not recognized or treated like other professions in both the legal and fiscal systems.

Paying taxes as sex workers

At the time of the interview, all our canton Geneva-based participants active in sex work complied with the requirement to be registered with the police as sex workers, and paid taxes on their sex work income through the help of either private accountants or *Aspasie*. It was primarily non-Swiss interviewees with the right to work in the country and with a temporary or permanent migration permit, who identified tax compliance principally as an obligation, as Leticia, a cis woman originally from Colombia put it, something that ‘has to be done [...] so as not to get into trouble’. Mariana, also a cis woman originally from Colombia, stressed that she had always paid taxes because ‘I like to do things right [...], I know I have to pay all the things because I don’t want to get in trouble afterwards [...] otherwise you’ll be prosecuted and I don’t like that [...], I pay everything’. For Mariana, being registered with the police is neither ideal nor an aspiration, it is not seen as recognition of her work and worth but rather as a requirement that she says she is resigned to accepting because ‘I can’t do anything else, I can’t list another job if I don’t have one’. Valentina, a trans woman originally from Brazil, presented a different view. She pointed out that the system in place makes it difficult not to pay taxes: once sex workers are registered with the police, they have to file their tax returns. The alternative, she explained, is to work underground, a situation which is not uncommon, and comes with the risk being of caught by the police. While she sees fiscal compliance as necessary to avoid problems with the authorities, Valentina also states that paying taxes is both the right thing to do and a symbolic gesture that ‘valorizes sex workers in Geneva’. Ana, a cis woman originally from Venezuela, claims very matter-of-factly, ‘that’s the way it works here, if you work you have to pay’, later adding, ‘if you work it’s fair, [...], that’s the way it is’. Having her main residence in an EU country and a 90-day authorization to stay and work

in Switzerland, means that Ana does not benefit from accessing Swiss public services and the support that is normally part of the fiscal exchange, but for her the priority is to work and be fully law abiding: she registered as a sex worker with the police and is tax compliant, allowing her to work legally.

Differing from the above participants, Alexandra, a transgender sex worker of Swiss origin, and Bianca, a cis woman originally from Colombia, identify the ad-hoc tax system in place in Geneva as one that provides recognition, rights and respect for sex workers.

Alexandra, who is now retired, had never paid taxes on her income from sex work because she worked in the industry for the most part before the current tax system was introduced. Reflecting on the latter, she says:

I think that Switzerland is one of the countries, along with New Zealand, where we sex workers are really on the same footing as any other citizen. We have to pay our taxes, we have to [make contributions towards our pension], we have to have health insurance and so on. [...] I think that if we claim the right to be citizens like any other person, to be citizens, then it's normal that we pay taxes, that we pay social security, that we have the same rights and duties as any other person.

Making explicit reference to the language of citizenship, Alexandra sees the current arrangement as a fair fiscal exchange: in order for sex workers to be 'on the same footing' as other citizens, sex workers first need to be put in the condition to comply with duties and responsibilities, and then they can abide by what the state requires of them. She also explains that compliance is facilitated by the proportionality of the tax system, which allows taxpayers to pay a minimal and manageable amount of taxes relative to their income. For Bianca, who arrived in Switzerland in the mid-1990s and has worked in the sex industry ever since, being registered and paying taxes means that 'we have the freedom to do our work'. In Switzerland, she explains, 'this job is just like any other job [...]. We know that in terms of rights [here] we are all basically the same, we respect the law and [...] we have to work and pay our things [taxes], like all those who live in this country'. Paying taxes, she explains, 'concretely means that you are a person, that you are a person like everyone else' and that sex

workers are treated like ‘all the other people who live and work here’. This approach, Bianca explains, puts her at odds with some sex workers who come from EU countries to work in Geneva and complain about having to pay taxes: ‘I tell them, “my dear, you came here to work and you are in this country and now you have to pay [taxes]”’. For Bianca, paying taxes is a way of contributing to state spending for the common good: ‘I think that whatever job you do, you have to declare it and pay taxes. Because that way you pay for the children's education and all the other things. [...] Prostitution brings in money, some of which stays with us and some of which goes to the state’. Alexandra's and Bianca's belief in taxes as a means of asserting their right to citizenship and responsibility to the state and other citizens differs from Dahiana's approach. A cis woman originally from the Dominican Republic, Dahiana has been paying taxes, ‘to have stability’, since she started working in Geneva's sex industry in the early 2010s:

I know that we have to register and I know that we have to pay taxes and I know that we have the right to present ourselves as prostitutes in any place or association and we have the same rights as the other citizens. But that's not exactly what I've seen, so it's a bit contradictory.

Her main concern is to be able to rent a good place to work. She initially thought that paying taxes would allow her to show potential landlords that she has all the requirements to pay her rent: ‘because I said to myself, I have something to show, that I manage money’, but in reality being open about her work made it more difficult to rent a place where she can work independently. She explains that landlords tend to assume that renting out to a sex worker will cause troubles. Finally, she comments: ‘I agree to pay my taxes, but I also agree to have a little more rights!’. For Dahiana, fiscal compliance is facilitated by the ad-hoc tax system in Geneva, but in her experience it is not enough when prejudices continue to operate in less visible and accountable ways that prevent her from enjoying access to full and equal citizenship.

Being unable to pay taxes as sex workers

The role of taxation in the relationship between the state and sex workers is approached and experienced in a variety of different ways by participants based in Italy and Portugal.

'Yours is not a job!': rejection and the potential of taxes

Mirella, who identifies as a cross-dresser and uses both he and she pronouns⁷, has been a sex worker in a southern Italian city since her twenties. She shares her experience, a few years earlier, of going to the Italian National Social Security Institute to enquire about how to pay social security contributions. She explained to the official: 'I work off the books, I can't prove I'm doing the work I'm doing, but can I still pay contributions like other workers?' When the employee understood what Mirella's occupation was, he turned her away, saying: 'yours is not a job!' Having been actively involved in defending the rights of sex workers in her neighborhood, Mirella has a good understanding of the Italian laws and policies that regulate prostitution. However, she and the government official mistakenly believe that sex workers in Italy cannot pay taxes and contributions because the state does not recognize sex work as work. As Crowhurst (2019a) has shown, there are numerous instances reported in the media and social media of sex workers similarly met with lack of knowledge or the wrong information when approaching Italian state agencies on the payment of taxes. As it happened to Mirella, many are told that they cannot pay taxes because the state does not recognize them as workers, but as explained in the earlier section, sex workers are meant to pay taxes as self-employed workers even in the absence, at the time of the interview and until recently, of a specific sex work-related tax code, and they should also be able to pay contributions. Paying contributions to the state from her earnings, as Mirella had hoped to do when she approached the National Social Security Institute, was a means of gaining access to services and benefits available to other workers and would have allowed her to have a more substantial pension than the state one on which she struggles to live. If she had been allowed to pay taxes and contributions, she further adds, and 'if prostitution were recognized as a job, I could have a mortgage, buy a house, buy a car with a loan'. It is also in the context of an experience of rejection by state authorities that Jacinta, a cis woman living in Portugal and originally from Brazil,

⁷ When referring to Mirella, we use the she/her pronoun because this was the one most often used by Mirella and also by the gatekeeper, a long-time acquaintance of Mirella's, who introduced us to her.

identifies the recognition of sex work as work and the payment of taxes as a sex worker as steps that would allow her and others to stop living in 'darkness'. Jacinta is keen to emphasize that she does 'everything exactly as it should be done' by paying taxes on the income she receives from another non-sex work regular job that she has now had for several years. 'I have an accountant, I file my tax returns, I do everything right' she repeats, while taking it as a given that she would be unable to pay tax on her sex work earnings. For Jacinta being able to pay taxes on her sex work income, 'would be a plus, so that people are not afraid, are not ashamed to do what they do. [...]. If [sex workers] paid taxes, at the same time it would mean that [sex work] is a legalized activity, that it is recognized and that people could talk about it more openly. [...] It would stop them walking in the dark, because it's a dark job'. The language of (in)visibility adopted here evokes the feelings of rage and despair that Jacinta had shared earlier in the interview when she recounted an encounter she had with the Portuguese police when she was yet to be regularized as a migrant in Portugal. After being brutally beaten up by a client, Jacinta went to the police, who 'laughed in her face', told her to go home and did nothing to help her or find her abuser. She was furious, she explained,

I didn't care if they said "look, we're going to go after him, but we're going to put you on a plane [to be deported]", I would have said "put me on a plane, send me away, but do something". I just wanted justice. [But the police] said: "go away, go to your house, go to sleep! Tomorrow is another day [...]". They completely ignored me, it was as if I didn't exist.

The value that Jacinta places on being able to pay taxes and be recognized by the state as a sex worker is particularly meaningful in the light of this traumatic experience. For her, paying taxes as a sex worker is associated with legalizing sex work and is viewed as a means to gain the recognition, respect and rights that she had been denied.

Ultimately, the rejection by state authorities does not result in Mirella's and Jacinta's defiance of the state, but rather in a strong belief that the respect and access to rights and

services guaranteed to other citizens can be achieved through the recognition of sex work as work, including its taxation on an equal footing with other occupations.

Compromise when ‘nobody really cares’

Many of our participants assumed that in Italy and Portugal it is not possible to pay taxes on their income from sex work. In some cases, this was explained as a manifestation of the state's lack of interest in sex workers, which is seen as having the advantage of avoiding problems with state authorities and other institutions.

According to Giuseppe, an Italian cis man in his 50s, prostitution is generally tolerated in Italy, ‘nobody really cares’ and this helps everyone to go about their business undisturbed. Magda, an Italian trans woman in her 40s who works in the same southern Italian city as Giuseppe, shared a similar approach and experience. A high earner with many clients, she regularly makes large deposits into a bank. A few years ago, when the bank asked about the source of her money, she explained that ‘I am a prostitute who cannot pay taxes’ and since then she has been ‘left in peace’. They leave her alone, she repeated, and she is not afraid of tax controls because there is nothing she can do, ‘because prostitution cannot be taxed in Italy, but if it were possible, I would be the first to pay’.

Elsa, a Portuguese trans woman in her 30s, works as an independent sex worker from home, pays taxes regularly on another job, and ‘doesn't get harassed by the police or anything like that’. She explains that where prostitution is regulated, ‘the future is more secure, i.e. you pay taxes, you have the right to a pension’, later adding that ‘it is through taxes that societies function, or supposedly they should’. This approach is also a ‘double-edged sword’ she adds, because only those who have the right to work can pay taxes and access benefits. Many European countries, she elaborates, are currently tightening up on migration and as a result,

[sex workers] are all running to Portugal, where [sex work] isn't legal, but it's not illegal either. The police don't bother them. If they are caught prostituting, they won't be deported and they won't go to jail.

She also recounts her experience of being contacted by her bank about the source of her income and, after telling them it comes from prostitution, nothing happened.

These participants, who, according to the narratives shared with us, have not had major problems with the law and state authorities, associate what they view as the state's lack of interest in sex workers with limited rights and benefits. But, while they value formal recognition and paying taxes as sex worker in principle, they see the fact of being ignored as a compromise that allows them and others to live and work relatively undisturbed.

Paying taxes only on condition of reciprocity

Several participants expressed resentment at the lack of state recognition of their profession. Paying taxes on sex work is seen as an injustice, something that the state should not be able to demand unless it is prepared to give sex workers the same rights as other workers.

Maria Júlia, a Portuguese cis woman and former sex worker, believes that ‘as citizens we should pay taxes’, but sex workers would not benefit from it unless they were able to do so as sex workers and their profession was legalized. She explains,

I've never tried to pay taxes on sex work. I've never tried because I didn't want to pay tax by registering under a different profession to the one I was working in. I think you should only pay taxes on sex work if it is recognized as a legal activity. Taxes only within a legal framework. Otherwise there is no benefit. In New Zealand, for example, it makes sense to pay taxes because it's a recognized profession. Here it's a black economy.

Comparably, Andreia, a Portuguese trans woman in her 40s, claims that people should pay taxes if their profession is regulated and protected so that they are entitled to a pension. But when it comes to sex work, she elaborated,

It doesn't make sense to pay taxes if an activity is not legalized. If it is regulated, if it is legalized, taxes are fine, but not if there are no rights [...] I would pay taxes on sex work if there were rights [...]. I've never paid taxes, I know I could pay if I wanted to, but I don't think it's good to pay taxes on an activity that has no recognized rights.

Similar perspectives are shared by Dario and Matteo, two Italian cis men in their twenties. Both have worked in the industry for a number of years, earning good money. Dario is aware of the high-profile case of a celebrity sex worker who was heavily fined by the Italian tax authorities. He comments: 'With all these things you hear about, you can't not know that if you deposit all your earnings, you will be asked questions'. When his own bank warned him that if he deposited any more funds he would be flagged to the tax authorities, he closed his account and has since kept his money in safe-deposit boxes. More recently, he has set up a profitable and tax-compliant business through which he claims part of his sex work earnings. He is adamant about his opposition to the current situation in Italy: 'I don't like it. I prefer to work without paying taxes because [my job] is not recognized by the state [...], unless [the state] offers me a service in return, I will not pay a penny'.

Matteo also avoids banks and keeps his money in safes at home, with the constant worry of being robbed. He claims that if sex work were fully recognized, he would pay taxes immediately,

To feel more normal, to not feel like I'm doing something wrong, because in the end I'm not, and why does [the state] have to make me feel that way? Because [it] doesn't protect me in any way and I have to hide, but in the end, I don't steal from anyone, [my clients] give [the money] to me, [...] I earned it.

While these participants are not excluding the possibility of paying taxes on their sex work income, they are only willing to do so on the condition that they are fully acknowledged by the state as legitimate workers. Until this happens, non-compliance is seen as a form of resistance to an unjust state that fails to protect and recognize them.

Fighting for state recognition vs. resisting the state

In this final section we present the almost opposite views of two of our Italian participants, Arturo, a cis man in his 30s who has publicly campaigned for the right to pay taxes as an escort, and Martina, a cis woman in her 30s who believes that the state would only further oppress sex workers if they disclosed their occupation for tax or other purposes.

Arturo works as a gigolo, an escort for female clients, he is open about his work and, like other high-profile escorts, has appeared on various radio and television programs to discuss the tax exclusions they face in Italy. He explains that paying taxes has always been important for him to gain recognition and respect, both professionally and personally, to protect his savings and avoid breaking the law. He resents the fact that ‘the escort does not exist as a professional figure [on tax returns ...], so in reality I can’t invoice [as escort] because what I do doesn’t exist, you see? It just doesn’t exist, it’s legal, but it doesn’t exist’. To overcome this obstacle, with the help of his accountants, he has been paying tax on his sex work income under the category of promoter. However, he explains,

It’s unfair because I don’t promote events. [...] I did it mainly because when I talked about my work on television, but also when I talked to friends and family, the fateful question came: ‘do you pay taxes?’ and when I said no, I ended up being ridiculed. [...]. It’s not that I didn’t want to pay [taxes], it’s just that [my work] is not recognized, it doesn’t exist. [...] I set up this VAT number [as a promoter] because at least if I pay tax people take me seriously.

For Arturo, being tax compliant is more than a necessity associated with his visibility. Paying taxes is a mark of respectability, it is seen as essential to being taken seriously. He is unable to do this as an escort and hopes that the day will come when he does not have to find loopholes to pay tax on what he actually does, and that no one will judge him by the ‘false morality’ that he sees as the cause of the current state of affairs in Italy.

Martina firmly believes that there are more pressing issues for sex workers in Italy than the ability to pay taxes as sex workers. She sees the campaigns that Arturo and others have undertaken as a way of conforming to an entrepreneurial ambition that reflects gender and racial privilege and ignores those, including undocumented migrants, who would be unable to access any formalized system. For her paying taxes as a sex worker is hardly a desirable goal, and she asks who would be willing to declare their profession to the state: a man, perhaps, but not women, nor anyone with children, she claims, who would be very hesitant to come out as sex workers due to the stigma attached to it. Abel, a Portuguese cis man, shared a similar concern: like Arturo, he pays his sex work income under a different occupational category, but is against the idea of declaring his real job to the state for fear of being stigmatized and discriminated against. From Martina's and Abel's perspectives, the state is unfair and punitive, and it is both naïve and a fallacy to believe that disclosing their occupation to the fiscal authorities could bring rights and recognition.

Discussion and Conclusion

The empirical material in this article has been organized around geographical contexts, with the first section focusing on the perspectives and experiences of participants working in different sectors of the sex industry in canton Geneva, and the second on those based in Italy and Portugal. It is not the geographical context per se that we have identified as the primary distinguishing factor emerging from our participants' narratives, rather the impact that different legal and fiscal regimes have on their lives, i.e. whether sex work is treated as other legal economic activities, whether sex workers are allowed to pay income tax as sex workers, and whether the specificities of sex work are taken into account in fiscal practices. In canton Geneva, where all these conditions exist, our participants shared a variety of perspectives. For some, the existing system represents a fair and reciprocal exchange between them and the state; for others it involves inescapable obligations which are complied with primarily to stay 'out of trouble'. Others yet, appreciate that the system in place formally grants them some rights but also lament the less visible and unaccounted for exclusions and pressures they still experience in other spheres of life due to their minoritized and stigmatized identities as sex workers, migrants, and LGBTQI+. Our sample is too small to make any generalizations, but

it is significant that it is mainly migrant participants, all of whom have legal migrant status and some of whom have lived in canton Geneva for many years, who see paying taxes as an obligation that they must fulfil in order to stay on the 'right side of the law' and to work and live in Switzerland without getting into trouble with the authorities. This approach underlies a pervasive sense of insecurity in a context in which they do not feel they fully belong. The views of some of these tax-compliant sex workers thus challenge the 'fiscal essentialism' (Meagher, 2018) of the notion that the formalization of work through taxation results in mutual accountability between state and society, in the empowerment of taxpayers and their engagement with the state. In other words, the efforts to formally recognize sex workers within legal and fiscal systems make a positive difference to the lives of those sex workers who are able to participate in it, but this does not preclude them from experiencing exclusion, discrimination and precariousness. However, it is also important to note the different perspective of other participants who had migrated to canton Geneva. Bianca, for example, shared a strong feeling of being recognized, valued and protected as a migrant sex worker in Geneva, and saw her tax paying as a means of asserting her equality with all other law-abiding citizens.

As the stories of our canton Geneva-based participants show, the meaning they ascribe to full citizenship is defined by laws and policies and the rights and responsibilities that come with them, including in the fiscal domain. But equally important are subjective experiences of norms, practices, identity and belonging, which can vary greatly even among those who share experiences, such as being migrants and sex workers, a point we return to below.

In Italy and Portugal, the restrictive legal and policy frameworks and widespread misconceptions about whether and how sex workers should pay taxes are reflected in the experiences and perspectives of our participants. For many living and working in these countries, being able to pay taxes as a sex worker is seen as an aspiration. The assumption many make is that being able to pay taxes as sex workers would entail changes in prostitution laws that would bring recognition and respect for their profession, access to rights and benefits, allow them to take on responsibilities as other citizens, promote and validate a sense

of belonging to the rest of society, and practically, better financial management. In other words, paying taxes as sex workers is not contemplated as a simple technicality, i.e. a small change of fiscal policies and practices such as the addition of a prostitution-specific tax code, but it must be linked to other major reforms in the ways in which sex work is treated. At the same time, in their narratives, each participant emphasizes the different priorities, preoccupations and aspirations that reflect their unique positionality. We have seen that for Mirella, for example, the unfulfilled desire to pay taxes is primarily linked to having a better pension and benefits, while Jacinta aspires to pay taxes as a sex worker in order to gain the recognition, respect and protection from state authorities that she has been denied due to the sex work stigma (Weitzer, 2017) she has experienced. Formal recognition of their work is also central to the narratives of Matteo and Arturo. While Matteo states that being recognized by the state as a sex worker would make him feel normal, he is determined to engage in tax resistance until this happens. Arturo, on the other hand, strives to pay taxes in order to gain the respect of his family members, and has launched a public campaign to raise awareness of the predicament he and other escorts face. For others, the lack of reciprocity in the current fiscal exchange, symbolic of the state's lack of rights ascribed to sex workers, means that paying taxes remains only a vague ideal, and they have found a compromise in the current state of affairs that ignores them in a way that is both convenient and limiting.

All of our Italian and Portuguese-based participants share a desire to be able to do their work without being discriminated against, but Martina and Abel explicitly question the idea that this can be achieved through recognition by the state. From their perspective, the state and its authorities are seen and experienced as hostile, thus 'coming out', being recognized and paying taxes as a sex worker will not grant them rights, but rather empower the state to further discriminate against them. Martina is particularly outspoken on this point: fiscal formalization will not solve the problems of sex workers. Rights and recognition granted by the patriarchal and anti-immigrant Italian state through fiscal and other policies and practices, she argues, will be of little use to those who cannot benefit from them, because of widespread sex work stigma and migration status. This point resonates with the critique made by some scholars (e.g. Nordberg, 2006; Parekh, 2004; Lister, 2003; Fraser 1997) that formal/institutional recognition tend to privilege some identities over others (for example sex

workers who can work legally and who are willing to disclose their profession), while diverting attention from structural inequalities, discrimination and oppressions that are embedded in the dominant social order impacting stigmatized populations (Nordberg 2006).

In conclusion, through the presentation of empirical data on how sex workers understand and make sense of tax practices in different European contexts, this article provides an understanding of the intersection of sex work and citizenship and sheds light on taxation as an often overlooked factor in the relationship between sex workers and the state. With its focus on the meanings attached to the fiscal exchange, we reveal how our participants experienced, in Berlant's words, 'simultaneously the wish to be full citizens and the violence of their partial citizenship' (Berlant, 1997, p.19). We show that taxes play various roles in the lives, experiences and imaginations of our participants, reflecting different positions and dispositions towards the state and different conceptualization of what full citizenship means for them. For some of our participants, paying taxes as a sex worker is a way of being valued and recognized, for others it is a way of being controlled by an oppressive state, for others it is an imposition by a state that is reluctant to fully recognize and protect sex workers, for others it is a vague aspiration of minor relevance in their daily lives. Whatever the approach shared with us, the experiences of our participants show that the ability or inability to pay taxes as sex workers cannot be singled out from the broader legal context that grants (or not) sex workers' rights, and from the broader social context where sex work stigma remains pervasive, especially so for minoritized groups. Taxation is an important aspect to be addressed when considering what the full citizenship of sex workers might look like, but it can only be one element among many interrelated dimensions of citizenship, including economic, social, political, multicultural, bodily, sexual and intimate citizenship, that structure their experiences of (mis)recognition, being inside/outside, or included/excluded, both within and across the social worlds sex workers inhabit (Plummer 2001). Finally, the economic, social and political statuses and subjective experiences of our participants, shaped by the intersection of their class, gender, ethnic difference, migration status, and sector of sex industry involvement all play a role in informing their different visions of what full citizenship and its potentialities for inclusion and social justice might mean for them. Indeed, as Ken Plummer (2001) explains, citizenship cannot be a term of

unity, it cannot designate only one universal expectation, one model, one pattern, one voice, and must allow for the multiplicity that is shaped by people's unique life trajectories and positionalities and by the broader social forces that inform them.

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AI use disclosure

After writing the article, DeepL Write was used to address stylistic infelicities and ChatGPT for referencing in the required style.

Data and Code Availability

In compliance with what was agreed with our participants, the authors keep anonymised interview transcripts and notes. The corresponding author can be contacted with any queries.

Declaration of interest statement

No potential conflict of interest was reported by the author(s).

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