



Press Office of the Constitutional Court

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*Press release of 17 May 2019*

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CONSTITUTIONAL COURT: THE ASSESSMENT OF AGRICULTURAL SOCIAL SECURITY CONTRIBUTIONS BASED ON ESTIMATED LABOUR NEEDS IS, BY NATURE, A PROCEDURE TO COMBAT SOCIAL SECURITY PAYMENT AVOIDANCE

The objective difficulties inherent in conducting inspections to ascertain the existence of employment relationships in the agricultural sector, and the need to combat the avoidance of social security contributions, are such that the current legal framework for calculating employer-paid contributions – which is based on an estimate of days worked – is reasonable, if the labourers actually employed have not been identified.

This was established in Judgment no. 121, filed today (Judge Rapporteur: Silvana Sciarra), with which the Constitutional Court ruled upon the questions of constitutionality raised by the Court of Appeals of Rome.

According to the Constitutional Court, a method for assessing agricultural social security contributions that hinges upon an expert estimate of the farm's labour needs, rather than on presumption-based criteria (Article 8(3) of Legislative Decree no. 375 of 1993, as amended), does not undermine workers' social protection and does not violate the principles of equality and reasonableness.

The judgment states that the levying of contributions for a greater number of days, calculated on the basis of a technical evaluation (considering, for example, the cropping system in place, the livestock raised and the tillage systems applied by each farm, as well as local customs), is fully compatible with the social protection afforded. Moreover, in the specific case before the Court, the outcome actually reinforces the social security system.

The Court held that the assessment system does not violate Article 3 of the Constitution. Indeed, the determination of labour needs on the basis of the distinctive characteristics of each farm does not give rise to a difference in treatment.

The contested contributory system is also a measure to combat the avoidance of social security contributions, and is not punitive in nature.

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