Netherlands Report

Sustainable Governance Indicators 2024

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Executive Summary

The two-year review period, 2022 - 2023, largely aligned with the Rutte IV cabinet's tenure, formed after the longest post-World War II formation period (299 days). Nine months after the 17 March 2021 elections, and almost a year after Rutte III's resignation, a "new" cabinet led by the same Prime Minister Mark Rutte, emerged with an identical political composition. The coalition agreement pledged a balanced focus on remedying past policy failures and elaborating future sustainability perspectives, emphasizing "Looking after each other, and toward the future." On 7 July 2023, this cabinet resigned due to internal disagreements, formally on a minor issue (family reunion rules) raised by measures to limit asylum-seekers' influx. Informally, divergent views within the conservative (VVD, CDA) and progressive (D66, CU) sides led to a "polycrisis" and stalemate. This meant that the government was unable to tackle, let alone solve, issues of climate change, energy transition, nitrogen reduction, personnel shortages and a raft of other interconnected problems not tackled.

Post-resignation, the cabinet assumed caretaker status, exacerbating the policy stalemate. The rest of the review period focused on preparing for the 22 November 2023 elections, and afterward on forming a new cabinet after the extreme-right PVV's surprising win. The mood of crisis in Dutch politics enabled three new parties to enter parliament: GL/L (25 seats), NSC or "CDA 2.0" (20 seats) and BBB (7 seats). As of the close of the period, coalition negotiations were aiming for a rightist government including the PVV, VVD, BBB and NSC.

Dutch democracy remains robust, but concerns are mounting. The media consumption behavior of the under-30 population, which is shifting to social media for political news, raises worries. The absence of a size threshold for political parties in parliament produces a fragmented, if not outright splintered, parliament. Only a few parties achieve the minimum size of 13 seats for effective parliamentary work. Therefore, fragmentation diminishes parliamentary oversight functions, leading to lower trust in parliament. Civil society organizations, traditionally with high levels of citizen participation, face trust issues due to "étatization" and discontent about deals with the government. The government, despite a new Open Government Law, frequently impedes access to information.

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With respect to its ability to govern with foresight, the Dutch governance system performs less well than in previous periods. Coordination within bureaucracies faces challenges, with loyalty and trust relations between political leaders and civil servants fraying. Turning to external experts (consultancies, lobbyists) has broken the monopoly previously held by senior civil servants. Concerns are rising about risk-averse but politically sensitive top-level officials, who are seen as potentially reversing the normative core of a good civil service – that is, no longer championing long-term state interests over short-term political demands. The use of scores of communication experts raises worries, as this blurs the line between government information and propaganda. Ineffective and rough multilevel coordination between national and lower governmental levels has led to harsh negotiation games, undermining equal national standards.

The competence levels of national civil servants are maintained by incorporating mainstream insights from the fields of public administration, policy analysis, and organizational and communications science into guidelines and sometimes law. The Ministry of Finance's focus on accountability and financial concerns contributes to a managerial-financial approach in policymaking that too frequently lacks a "human touch." All in all, the Netherlands performs as a reluctant governance and policy innovator, chronically delaying major decisions critical to the country's strategic future.

In the area of economic sustainability policy, while the government portrays itself as acting decisively, implementation lags, especially with regard to infrastructure maintenance and the transition to a circular economy. The Netherlands' reputation for high-quality infrastructure contrasts with declining trends reported by the Ministry of Infrastructure and Waterways. Efforts to increase labor market adaptability face political and strong private resistance. The Tax Service struggles with outdated systems, delaying necessary shifts in the focus of taxes from labor to wealth. Despite being among the EU's "innovation leaders," the Netherlands falls short of the Lisbon Treaty's R&D expenditure commitment.

In social sustainability policy, education reform efforts are being hampered by teacher shortages. Past performance decline is evident in the country's PISA rankings. Equal access challenges persist, including in the area of healthcare; and access to higher education remains unequal. Short-term relief measures alleviate extreme poverty, but rising food and housing prices are hurting households near the poverty line. Mistrust toward the government arises due to the complexity and bureaucratic rigidity of service provision.

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Environmental sustainability policy has prioritized climate action and biodiversity preservation. Attempts to make political breakthroughs have failed due to resistance, especially from farmers. National environmental health protection and global environmental protection have never been made priorities. Fragmented efforts by provincial and local governments – allowed if not encouraged by national policy – hinder a comprehensive approach to environmental health protection. Dutch international environmental protection policies attempt to bring global agendas in line with domestic policy interests in water management and hydrogen technologies.

Key Challenges

The last sentence of our 2022 Key Challenges text was: "Time will tell whether the Rutte IV coalition agreement is just throwing money at a knot of intertwined problems, or will represent a tipping point in moving away from a traditional growth-based to a life- and truly prosperity-based mode of governance." At the moment of writing, a month after the shocking win of the extreme-rightist PVV, flanked by romantic-conservative newcomers like the Farmer-Citizen Movement and New Social Contract, it appears that the Rutte IV policy innovation of reluctantly and modestly starting a transition path toward a more sustainable economy, society and ecology finds itself mired in a valley of death instead of becoming a tipping point.

This predicament stems from a strong disconnect between policy and implementation that began during the 1990s and continued until the childcare benefit scandal caused a shift in mindset and mood. In the 1990s, the national government was turned into a policy factory, and agencies like the Employee Insurance Agency (Uitvoeringsdienst Werknemersverzekeringen, UWV) and the Social Insurance Bank (Sociale Verzekeringsbank, SVB) became implementation hubs for social security policies without scope for administrative discretion. Provincial and local governments also came to be seen by the central government as pieces in an implementation apparatus. The Netherlands suffers from too much planning and too little execution power. The gap between promises and expectations and a disappointing reality casts a shadow over weak citizen engagement, and testifies to governmental inefficacy and soured relations between national and subnational government tiers. Within considerable segments of the population, this has fostered a sense of being unheard and disregarded, pushing some citizens into indifference and others into active resistance. The disconnect manifests itself in contemporary challenges that span the gamut from preserving earning power to grappling SGI 2024 | 5 Netherlands Report

with labor market shortages and navigating competing claims on increasingly scarce labor resources, physical space, housing and natural spaces.

Central to this quandary is the reluctance by leading politicians, the business community and trade union leaders to unambiguously endorse an overarching vision that beckons the nation toward a sustainable future. In spite of its "poldering" tradition, the country badly needs a Rhineland Model 2.0 that would allow for collaborative efforts between social partners and political entities instead of a competitive scramble over limited resources.

Urgent priorities loom on the horizon, demanding immediate attention and decisive action within the next five years. At the forefront is the imperative to reform the labor market, making it more resilient in the face of multifaceted challenges. Simultaneously, strategic economic choices must be made, with the goal of steering the country's trajectory toward innovation and sustainable investment. Ensuring a reliable supply of electricity must be a linchpin in this strategy, as without a robust electricity supply, sustainability goals cannot be achieved.

Yet woven into these immediate concerns is a broader call for a paradigm shift in how technology and society are perceived and interwoven into the fabric of governance. The prevailing bias of focusing solely on sustainability-enhancing technologies must be acknowledged and dismantled, as the challenges posed by climate change demand a more equitable and synergistic approach. Farming is not just another economic activity to be judged by its efficiency alone. It involves people, families, land use and the attractiveness of landscapes. To reach broad-based prosperity — a guiding principle — policymakers must grasp that climate, energy and biodiversity policies; labor market reforms; and the overall well-being of the populace are all interconnected.

Despite the articulation of these priorities, public discontent is growing. Dissatisfaction with the pace of progress, particularly in the realm of labor market reforms, has strained relations within the polder – the traditional Dutch model of consultation and consensus-building. The remedy, it seems, lies in solutions that actively involve relevant segments of the people in the decision-making process, ensuring that citizens' voices help shape policies that affect their lives.

An economic transition appears necessary, shedding the reliance on industries tethered to cheap migrant labor. What is needed is increased productivity and a strategic pivot toward sustainable technologies. The Netherlands – traditionally known for letting "a thousand flowers bloom" – must shift from

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the familiar terrain of tomatoes and greenhouses to the uncharted territories of green chemistry and quantum computers. This transformative journey necessitates robust government intervention that keeps a focus on the long term and transcends short-term interests.

A kind of national technology strategy can serve as a beacon in this transformative journey, in which key technologies that hold the potential to catapult Dutch industries into the future are identified. Fuel cells, artificial intelligence and robots are not merely tools of progress, but can serve as pillars of an active industrial policy aimed at preserving jobs and prosperity while avoiding excessive dependence on other nations.

Despite the veneer of economic success, a more nuanced examination reveals underlying fissures. Scarcity, whether in terms of capital, physical space, energy or human resources, casts a long shadow over the country's purported prosperity. Geopolitical challenges further complicate matters, as economic power is wielded politically, adversely impacting world trade. The Netherlands, a trading nation, finds itself disproportionately affected by these geopolitical shifts.

In this complex milieu, the urgent need to address climate change takes center stage. The traditional Dutch approach, characterized by letting a myriad of initiatives flourish and following the likely winner, must now be tempered with a strategic focus on sustainability. The economic landscape, while seemingly robust, demands a closer look, with recognition of the interconnected challenges of resource scarcity, geopolitical intricacies and the imperatives of transitioning to a sustainable future.

In the quest for a sustainable future, the Netherlands finds itself at a crossroads. The echoes of discontent and the challenges at hand demand transformative action. As the nation contemplates its trajectory over the next 20 or 40 years, the imperative is not just to let a thousand flowers bloom, but rather to cultivate a garden that can thrive in the face of climate change, foster inclusive prosperity and navigate the complexities of a rapidly evolving global landscape. But at precisely this moment, political power has come back into the hands of people who advocate a narrow Dutch national interest – "Put the Dutch back on #1" – while being inspired by a pastoral past that never was, and disparaging serious consideration of international and geopolitical developments. It appears that the country will need a political Houdini to help it escape from the current moment's "valley of death."

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Democratic Government

I. Vertical Accountability

Elections

Free and Fair Political Competition Score: 8 Individual voter registration is passive and based on the unified population register maintained by municipalities. Voters residing abroad who wish to vote are required to actively register once. Over 1 million citizens reside outside of the Netherlands, but only some 109,000 requested to be registered for the 2023 elections. With a score of 78 out of 100 points in the 2023 Perceptions of Electoral Integrity Index, the Netherlands – after other European countries like Finland (89) and Denmark (score 87) – was ranked 12th among 42 European countries. In 2018, its highest scores came in the categories of electoral laws and electoral procedures; somewhat lower scores were given for voter and party and candidacy registration. Some argue that party membership and selection by party caucus strongly diminish formal equality with regard to accessibility. Political parties with elected members receive state subsidies, while qualifying as a new party necessitates payment of a considerable entry fee. In the November 2023 national elections, two new political parties, the Farmer-Citizen Movement (Boeren Burger Beweging, BBB) and New Social Contract (NSC) participated and entered parliament, respectively winning seven and 20 seats in a 150-seat parliament. Two existing parties, Labor and Green Left, merged.

By buying commercial media time and microtargeting through social media, political parties have some influence on media attention and coverage. In the 2023 national elections, parties spent a total of approximately €2.5 million on microtargeting, mainly based on "lifestyle" cues. Extreme-right parties Forum for Democracy (Baudet) and Party for Freedom (Wilders) relied on the algorithms of general platforms like TikTok and YouTube. Microtargeting through "influencers" on social media platforms opens the door for free publicity by "fans" and possible organized foreign, especially Russian-origin, propaganda.

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There are significant problems with the party financing system. Even though minor improvements have been implemented, substantial issues remain, according to the Group of States against Corruption (GRECO), the anticorruption watchdog. Party funding is not transparently monitored, and there is no independent body tasked with reviewing and auditing party finances. The members of the Political Parties Finance Oversight Committee, which advises the minister of the interior on party finance issues, are appointed by the same minister, who is also a partisan. Sanctions are rarely imposed, as much party finance can be hidden by political parties. Foreign donations can still be given to parties through Dutch entities and local branches. Parties do not need to declare expenditures, only formal income. Major parties, including the PVV, currently the largest party, are dependent on foreign funding. The PVV has no membership organization and receives no state subsidies, yet voters cannot verify who funds this major party. Anonymous gifts are still allowed, leaving the system open to foreign influence. Political parties, such as the major rightwing liberal VVD, organize meetings at which wealthy donors can buy time to sit down with ministers. Gifts in kind are not reported by parties, and local parties and branches/chapters are not covered by the Party Finance Law. Parties can hide sources of income and resources through these branches and ancillary organizations.

Free and Fair Elections Score: 10 This observation period saw three elections: one national election (22 November 2023), combined local and water board elections (16 March 2022), and provincial elections (16 March 2023).

In each election, more than 20 national political parties and many more local political parties fielded candidates. Ballot design had to be changed due to the increase in the number of political parties on the ballot: in 2021, 37 parties fielded 1,579 candidates; in 2023, 26 parties fielded 1,128 candidates. Because of the large number of participating parties, vote counting (by hand, not by computer) took more time. Each election resulted in a different "winner" (meaning the minority party gathering the most votes and seats), which testifies both to the enormous volatility of the Dutch electorate and to the fact that elections are truly free and fair.

All Dutch citizens aged 18 or over residing in the Netherlands are equally entitled to run for election, although some restrictions apply in cases which the candidate suffers from a mental disorder, or when a special court order has temporarily deprived the individual of eligibility for election. Convicts have the right to vote by authorization only; as part of their conviction, some may be denied voting rights for two to five years over and above their prison terms.

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Convicts have turned to the court to acquire the right to have polling stations inside prisons, but were denied.

Contrary to other civil rights, the right to vote in national, provincial or water board elections is restricted to the 13.3 million citizens with Dutch nationality who are at least 18 years old (as of election day). Since the elections in 2010, each voter has been obliged to show a legally approved ID in addition to a voting card/pass. Legally approved IDs include either a (nonexpired) passport or driver's license. For local elections, voting rights apply to all individuals who have been registered as legal residents for at least five years, and to all EU nationals residing in the Netherlands.

Persons entitled to vote receive an invitation to vote and a voting pass/card at their home address no later than 14 days before the elections. No later than the Friday before voting, eligible voters will receive at home the list of candidates, as well as the addresses and opening times of polling stations and mobile polling stations. In 2023 there were approximately 9,500 polling stations, all wheelchair accessible. Corrected for housing prices, the median distance between a voter's home address and a polling station was 300-400 meters.

Bearing testimony to the high level of trust in election procedures, the law regulates complaints and appeals regarding specific "up-front" parts of the electoral process, such as voter registration, registration of party names, candidate registration and election day proceedings, but there are no specific rules or regulations permitting judicial appeals related to crucial aspects including campaign finance behavior, campaigning or challenges to the election results. Only as late as 2023, in a generally more distrusting public mood, was the ballot counting process made public. In the 2023 election ballot-tallying process, the Election Council ordered one local government to recount due to a difference between the number of voting passes and votes cast.

Persons entitled to vote receive an invitation to vote at their home address no later than 14 days before the elections: a voting pass. No later than the Friday before voting, eligible voters are to receive the list of candidates, as well as the addresses and opening times of polling stations and mobile polling stations at home. Indicative of the high level of trust in election procedures in the Netherlands is the fact that the law regulates complaints and appeals regarding the input and some throughput parts of the electoral process, such as voter registration, registration of party names, candidate registration and election day proceedings, but there are no specific rules or regulations permitting judicial appeals to crucial throughput aspects such as campaign finance and style of campaigning. Nor are there provisions for challenging the election

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results themselves. However, election results in 2021 were also checked by volunteers from the Open State Foundation. Except for some aggression directed at extreme right-wing FvD's political leader, Baudet, there were no irregularities reported in 2023.

Quality of Parties and Candidates

Socially Rooted Party System Score: 6 The Netherlands has a system of full proportional representation with no threshold requirements. A seat in parliament is guaranteed for any party which gains at least 0.67% of the national vote; this is between 69,000 and 88,000 votes, depending on the election turnout. In the 2023 national parliamentary elections, 26 political parties competed; during the 2021 – 2023 parliamentary sessions, 26 members of parliament changed their party affiliation, resulting in 21 political parties with serving legislators, the highest number ever. Only the major political parties have local branches, but there are hundreds of strictly local political parties both with and without formal affiliations with national political parties. Most strictly local political parties are protest parties. It is plausible to expect that many voters for local protest parties vote for national protest parties, like PVV, FvD, BBB and NSC, in national elections. Only one local political party, Lijst De Mos (The Hague), has been accused engaging in illegal clientelist practices. However, it was acquitted by court. National political party platforms are normally available months before the election date. Several well-used voter guides or electoral "compasses" help voters distinguish between the platforms of so many political parties.

Interestingly, parties have no status in the law. Legislation on political parties in the Netherlands is extremely weak and inconsistent (see Krouwel 2004, WRR 2004). In Dutch law, the existence of political parties is hardly recognized, and they have an almost "extra legem" status (Elzinga 1990). In the constitution, the existence of political parties is totally ignored. Parties have no separate status under Dutch law and are entirely subject to civil law. As a result, parliamentarians are formally considered citizens with an individual mandate, and formally vote "without burden" (Art. 67.3 Constitution). Dutch law does not require political parties to take a specific organizational form, and does not mandate internal democratic procedures. Registration based on Article 2 of the Commercial Register Act is sufficient (Elections Act Art. G1). Parties are recognized in the parliament's Rules of Procedure (Art.11), which regulate the allocation of speaking time, while the Elections Act (Art. G andH) and the Media Act (Art. 39g) also recognize a number of party functions. However, parties here are called "political groupings," and the requirements for recognition of that label remain unclear. The only direct legal recognition of political parties is found in the Law on SGI 2024 | 11 Netherlands Report

Party Finance, where parties are defined as associations registered under Article G1 of the Elections Act. This legal denial of the existence of political parties also leads to problems in cases when a party violates the democratic rules of the game

There are numerous political parties with distinct social roots. In a 2023 research report, the Netherlands Institute for Social Research distinguishes between seven clearly differentiated "social classes" based on combined indicators of economic, social, cultural and political capital. Each is linked to a small set of preferred political parties — except for the working middle class, which makes up a floating vote of a quarter of all voters. Four of these classes and their share as part of the population are as follows:

Working upper layer (>40, high-educated, high income, in good health, life satisfaction score 8.1 (out of 10). Conservative (VVD) and Social Liberals (D66) and Green Left (GL): 19%

Younger with promising but uncertain prospects (60, middle-to-lower income, unemployed or retired, limited network, less healthy, 7.7). CDA, Labor (PvdA): 8.6%

Insecure workers (flexible/temporary jobs, non-western 33% migration background, lower educated, less healthy, most 'unhappy': 6.6.). Party for Freedom (PVV), Socialist Party (SP): 10%

Precariat (>60, little political, economic, social and political capital, 45% primary education only, no social network, 70% mild/severe health problems, 6.8) PVV, PvdA, DENK: 6.3% (author's summary derived from SCP, Rapport Eigentijdse ongelijkheid).

It is this 25% of highly volatile floating voters that have produced the wildly fluctuating election results of the last years – providing strong totals in 2019 for the ultra-right-wing Forum for Democracy (in provincial elections), next for Labor (in European elections), for the VVD in 2021 (in national parliamentary elections), for the BBB in March 2023 (in provincial elections), and in the most recent shocking surprise, for the extremist right-wing PVV in the November 2023 national elections. One highly respected political analyst termed this: "Voters as bargain hunters."

The large number of parties that participate in elections and enter parliament due to the low threshold provide for a wide range of political orientations and policy proposals. Coalition governments often span a substantial proportion of the Dutch political landscape. For example, the two most recent coalitions SGI 2024 | 12 Netherlands Report

included the economically centrist and culturally progressive D66, the orthodox religious Christian Union, the right-wing liberal VVD and the center-right Christian Democratic CDA.

In terms of representation, studies show that voters' proximity to parties tends to be higher on issues that parties emphasize more strongly. As these are the issues where parties typically have the greatest policy impact, this implies that the quality of representation is highest where it matters most. Research also shows that the congruence between voter preferences and party policy offerings is better for the niche and extremist parties than for the mainstream parties in the Netherlands (Costello et al 2021).

Effective Cross-Party Cooperation Score: 7 In 2015, Ombudsman Alex Brenninkmeijer issued what he called a "stress test" for the Netherlands' rule of law, in which he wrote that "...(i)n many areas, fundamental rights are violated in the formation and implementation of policies." Since that time, the number of lawyers in parliament has shrunk considerably. Their number has been steadily decreasing: from 26 in 2017 and 25 in 2021 to 22 today. They have had to cede space to parliamentarians trained as economists, public administration experts or political scientists – all disciplines that consider laws and legal rules as policy instruments, not as institutional devices for the rule of law and democratic government.

In November 2023, eight years later, a few days after election results in which the extreme-right-wing PVV party had made a formidable gain of 20 seats (to a total of 37 in a 150-seat parliament), four parties (PVV, NSC, BBB and VVD) started coalition formation talks. One topic addressed was the parties' preliminary positions on respecting and advancing the constitution and the rule of law. This was not surprising, because a panel of the professional association of legal scholars had previously found that 11 out of 18 political parties likely to win seats featured positions in their party platforms that clearly violated the constitution and rule of law practices.

For example, the PVV, which at the time of writing was leading the coalition formation talks, has advocated banning the Koran and Islamic schools. Such a ban would violate the freedom of religion and belief, and therefore also go against the constitution. An asylum freeze, as strongly advocated by the PVV, and which was arguably their winning political argument in the November 2023 elections, would not be allowed under either the UN Refugee Convention or the European Convention on Human Rights. And a position such as setting up a digital pillory for criminals is also difficult to reconcile with the law. Quite a few PVV legislators have criminals record of petty crimes and other integrity problems, and have thus been shown not to hold the law in high respect. The brand-new party New Social Contract, which otherwise strongly

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advocates "decent government" and respect for the rule of law, nevertheless received a low rating from the legal scholars for its proposal to introduce a migration quota of no more than 50,000 individuals, because of the proposal's conflict with international laws and regulations. The VVD, which at the time was still the largest party, was criticized for proposing minimum sentences for certain crimes and a ban on community service, while also seeking to reduce legal aid for underprivileged asylum-seekers.

At the time of writing, political tension between advocates of an open society (GL/PvdA, D66, Christina Union, Volt, SP, Party of the Animals) and rightwing political parties advocating a (more) closed society (PVV: "Dutch at #1 again!") was reaching new heights. Rather than being due to ideological polarization by radicalized flank parties away from a political "middle," this stemmed from the radicalization of voters tied to formerly mainstream parties (mainly CDA and VVD) around anti-migration issues and a closed society. Neutralizing radicalizing and/or anti-democratic tendencies through cooptation is a tried-and-tested strategy in Dutch politics. This makes cross-party cooperation almost a given, reinforced by the Dutch maximally proportional representative electoral system. The VVD's exclusion of the PVV as coalition partner after the fall of the Rutte I government functioned as a de facto "cordon sanitaire." However, this exclusion has now been lifted, and may actually have aided the PVV win. Yet, it is not beyond reasonable doubt that the PVV will be the leading party in a next majority coalition government. At the time of writing, the NSC was still raising the possibility of a minority coalition (as seen in Scandinavian countries), governing through shifting support by varying political parties depending on the content of government bills and policy proposals. As further historical precedent, Labor was excluded from governing in 1983 by a blocking coalition led by the CDA and VVD in spite of a huge electoral victory.

Access to Official Information

Transparent Government Score: 5 Since May 2022, there has been a new information regime in place based on a new Law on Open Government (Wet open overheid, WOO). All administrative bodies are obliged to proactively publish certain categories of information on a national Platform for Open Government Information (PLOOI). As under the older law, every citizen (but in practice mostly journalists) may request specified items of information. Every administrative body has a contact person tasked with helping citizens look for the information they require. In addition, there will be a special advisory body on publicity and information to help government apply the new law, which will also mediate in conflicts between government and the media.

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The government is obliged to provide requested information unless there are compelling reasons not to. Under the old law, this included the personal policy opinions of officials as expressed in internal deliberations. The new law offers greater scope for providing such opinions in anonymous form. New grounds for refusal have been added, such as the "proper functioning of the state," and protections for information shared by companies has also been expanded.

The new law appears not to have changed the culture of withholding information in government. In fact, the law stipulates five absolute grounds for information refusal (internal or external state security, confidential business or manufacturing data, and personal data within the meaning of the Data Protection Act); and nine relative grounds for exclusion (e.g., security data, personal policy views of officials and government officials, investigation and prosecution of criminal offenses, etc.). This expansion of formal grounds for exclusion reflects a problem in government thinking, confirmed by different research reports, in which government employees see themselves as primarily serving the minister, with any obligations to journalists and citizens deemed secondary at best. Some researchers have described seeing "fear" among officials.

Deadlines to provide the information requested have been shortened. However, research by the Open State Foundation (OSF) and the Institute for Social Innovation recently showed that the average processing time of a request under the new law (167 days) is even longer than that under the older law. The NL is an average European performer in this regard. While the law requires active disclosure, this does not as yet take place in practice yet. Moreover, the plug has been pulled on PLOOI, the platform on which active disclosure is supposed to take place.

II. Diagonal Accountability

Media Freedom and Pluralism

Free Media Score: 8 On the World Press Freedom Index (WPFI) compiled by Reporters without Borders (RSF 2023), the Netherlands has made a strong comeback from 28th place in 2022 to sixth place in 2023 (out of 180 countries). This is specifically – and sadly – due in part to stepping up security measures for reporters following the killing of crime reporter Peter R. de Vries in July 2021. Ongoing dangers from organized crime as well as threatening behavior from supporters

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of populist parties toward journalists during demonstrations – cheered on by PVV political leader Wilders, who publicly called journalists "scum of the earth" – have resulted in somewhat improved police protection and an emergency number that journalists can use to report crimes and receive advice on what to do. Nevertheless, the Center for Media Pluralism and Media Freedom (CMPF 2023) index sees the country as being low-risk with regard to the media's fundamental protection, social inclusiveness and political independence. Although there are some signs of self-censorship, Dutch media feel free to question and criticize government ministers and members of parliament. Journalists have practically unlimited access to the parliament building, and may approach MPs and ministers after commission meetings, with the informal rule being that they will allow (short) interviews.

The Dutch media landscape consists of commercial media – owned by three large press conglomerates (one Dutch-German, two Belgian) – and public media, overseen by Dutch Public Broadcasting (NPO). The small number of media owners and the dominance of uncontrollable international megacompanies in commercial media is considered a plurality risk. The Dutch Authority on Consumers and Market (ACM) prohibited a merger between Talpa and RTL. There is no formal legislation to limit media concentration.

NPO is still structured to serve putatively different segments of the population, each with their own distinct set of beliefs, perspectives and convictions, along with a number of paying members. The system has been modernized several times; most recently by limiting the number of media organizations to six. Every five years, two "aspiring" members are admitted on a temporary basis. To the astonishment of many, in 2021, Unheard Netherlands! (ON!) – the mouthpiece of adherents of extreme right-wing political parties such as PVV and FvD - and Black (Zwart) - which leans toward BIJ1 and DENK - were admitted. Both broadcasting organizations are rooted in vocal protest movements, and have played a prominent role in Dutch public debates for some time thanks to demonstrations and provocative actions. In 2022 and 2023, ON! was formally accused by the NPO board of engaging in biased reporting and interviewing, thus violating rules of good journalistic practice. However, the minister of culture, acting for a caretaker government after the PVV election win, declined to take punitive action. This is in line with the national culture of political noninterference, leaving freedom and pluralism issues to be dealt with by the editorial statutes of the media themselves.

Pluralism of Opinions Score: 7

The arrival of commercial broadcasters made the media landscape much more diverse. The advent of social media had a major impact on both the reporting of debates and the behavior that politicians (parliamentarians and ministers) themselves exhibit. With Twitter (now X), Facebook, Instagram, TikTok,

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blogs on websites, etc., politicians were given the opportunity to deliver news themselves. Increased competition has resulted in a wider range of offerings, but at the same time, an impoverishment of content. This multiplicity ultimately detracted from a reliability that had previously been taken for granted. Paradoxically, this plethora of information has contributed to making the public worse rather than better informed about politics. "Fast" and "fun" became more appealing than "professional" and "reliable."

There are no anti-monopoly laws, though in practice Dutch print media and commercial broadcast media are owned by just two-and-a-half international corporations (DPG, Mediahuis and RTL/Bertelsmann). These oligopolistic practices have kept newspapers financially healthy, while rendering the media sector as a whole vulnerable. For the time being, this does not endanger plurality of views in the (inter)national media landscape, because the owners are "journalism-friendly" and allow for liberal editorial statutes. Local media do suffer from a lack of plurality due to "imported" reporting, because of affiliations with national media organizations, as well as due to a lack of resources. There are many municipalities that have just one or even no local newspaper. Radio and TV broadcasting organizations are being forced into regional cooperation structures to survive.

The real change in the media landscape is the fact that people are increasingly exposed to news through indirect access, for instance via news gathering sites, notifications or search engines. This change is particularly evident among young people. Thus, access to news is gradually becoming more and more determined by personalized notifications or by the intervention of a recommendation system. About 22% of young people target specific individuals rather than news brands when it comes to online news.

Confidence in the media has declined among all age groups, but especially among young people. About 19% of young people report difficulty understanding or following the news. Although Dutch people's overall trust in the news has declined, trust in various news media does remain stable compared to previous years. The NOS receives the highest trust rating (7.4 out of 10 possible poiints), followed by RTL News (6.7). Podcasts also continue to rise in popularity, a trend that has continued in recent years. More than three-quarters of young people report listening to podcasts over the course of a month.

Dutch media consistently critique government policies, though some do so more than others. Special mention is deserved by crowdfunded investigative journalism initiatives (affiliated with and supported by some of the quality journals) like Follow the Money, the Correspondent and Investico. Moreover, SGI 2024 | 17 Netherlands Report

some well-known TV anchors have said they have meticulously prepared interview strategies to expose leading politicians as habitual liars, frauds or truth evaders. It thus appears that many in the media see their primary task as critiquing government and revealing abuses of power and broken promises, especially certainly after the childcare benefit, Groningen gas exploitation and earthquake scandals. The logic of the media rejects the political practice of compromise that underlies a consensus democracy like the Netherlands. In that sense, the media have developed as distrust-producing machines.

Yet the Netherlands is not a mediocracy. The major media outlets encompass most political perspectives in a fairly unbiased way. Of course, major political parties draw more attention, but smaller parties (like Party for the Animals; DENK, a party focused on minority rights; and BIJ1, a left-wing social-justice-focused party) are regularly, though less frequently, covered. There is no media bias against opposition parties/candidates. Thanks to social media they have their own outlets, and they are sometimes able to enter the formal system. But such parties do get less attention than major political parties, as defined by ongoing polling results.

During crucial political periods, however, there is substantial distortion of the playing field. A media analysis of all NPO radio and TV programs during the 2021 campaign revealed a notable imbalance in the coverage of political figures, with a clear emphasis on right-wing ideologies and male politicians. The findings underscore the importance of considering media dynamics when evaluating political discourses and representation in the context of elections. Further analysis is warranted to explore the specific subjects discussed during the election campaign, as this would help provide a comprehensive understanding of media influence on political narratives.

Civil Society

Free Civil Society Score: 6 All the usual political liberties are guaranteed by the constitution. The Netherlands is a signatory to all pertinent major international treaties (Universal Declaration of Human Rights, International Covenant on Civil and Political Rights, European Convention on Human Rights). All relevant ranking institutions, such as The Economist Intelligence Unit's Democracy Index and the Freedom House ranking of political liberties, consistently list the Netherlands as one of the top five most free countries in the world.

However, the freedoms of assembly and demonstration have been subject to considerable pressure. The number and size of demonstrations is changing due to the fast organizing power of social media. Meanwhile, in addition to the

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"classic" forms of demonstration, there are new forms of protest such as the defacement of art, gluing oneself to the street or blocking a highway. Especially when protests turn into unannounced visits to the homes of politicians, police officers or journalists, demonstrators are seen as going over the bounds of normal rules of conduct.

In summer 2022, farmers organized a series of protests against government policies relating to the reduction of nitrogen emissions by agricultural enterprises near protected Natura 2000 areas. Demonstrators used huge parades of tractors to block the nation's highways and access to supermarkets' distribution centers and government buildings in provincial capitals. Police forces were accused of failing to intervene and manage the protests. The Sinterklaas parade in Staphorst in 2022 featured tensions between anti-Blackface activists who were on their way to the site of an approved demonstration and a crowd of intimidating and even violent pro-Blackface individuals. Despite a large-scale police presence, security forces proved unable or unwilling to deal with this. The mayor subsequently issued a ban on the anti-Blackface demonstration. Thus, a legal demonstration was banned only because of the behavior of a hostile public that could no longer be adequately dealt with by the public authorities.

Amnesty International has argued that both national and local governments are failing to guarantee the right to demonstrate. In practice, police frequently ask peaceful protesters for their identification. Demonstrators are sometimes monitored via social media or even receive unannounced visits from the police. Especially with large demonstrations and blockades, the police quite often engage in (mass) detentions or enclose groups of protesters (kettling), or administratively relocate protesters.

In brief, demonstrations are seen primarily as a risk to public order, not as the exercise of a human right. Adequate, independent evaluation of government action is lacking. However, consultations sometimes take place in which organized demonstrators and local government negotiate on conditions for safe demonstrations.

In addition, there is a process of democratic backsliding underway, visible in public opinion and behavior of political elites. There is an increasing proportion of Dutch citizens that are tolerant of violence for political means. Even some legislators, particularly those belonging to the extreme-right FvD party, have threatened colleagues belonging to other parties.

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Effective Civil Society Organizations (Capital and Labor) Score: 8 The Netherlands reaches agreement on socioeconomic policy through consultation. This happens at different levels. In companies, the works council consults with management. At the branch level, trade unions negotiate collective bargaining agreements with employers' organizations. At national level, there are the Social and Economic Council (SER) and the Labor Foundation. All these forms of consultation constitute long-standing parts of the Dutch consultation economy.

At the national level, the SER) is an advisory body in which entrepreneurs, employees and independent experts ("crown members") work together to reach agreement on important socioeconomic issues. The SER is tasked with promoting entrepreneurship, decent work, sustainable growth and an inclusive society with a balanced income distribution. The SER advises the government and parliament on major issues of socioeconomic policy. The SER also facilitates agreements and covenants. Examples are the establishment of the Energy Agreement (2013) and its successor, the Climate Agreement (2019); the (unsuccessful) Agriculture Agreement (2023); and various covenants for international corporate social responsibility.

At the sectoral level, trade unions in the Netherlands have a major role in negotiating with employers over working conditions and wages. In collective bargaining agreements (CAOs) – of which there are over 600 – unions agree on behalf of workers how much their salaries will rise. Apart from these, CAOs also pay attention to labor scarcity, workers' distance to the labor market, hybrid working conditions, climate and sustainability issues, welfare functions, and specific types of leave. Union members can then vote on whether they approve of a negotiated settlement. If approved, a collective bargaining agreement applies both to members and nonmembers of a union. By 1 January 2023, 667 CAOs had been negotiated, covering 5.9 million workers.

Fifteen years ago, 1.9 million Dutch people were members of a trade union. That figure has now fallen to only 1.4 million. Moreover, a considerable portion of today's union members are already retired. Although membership fees are partly paid for by employers (the "vakbondstientje," as a small percentage of wages) and are partly tax deductible, younger people frequently do not even consider membership. This trend raises the issue of how representative trade unions can be now that their membership ranks are eroding significantly. The size of a union's strike fund determines the scope of its power. Apart from membership fees, trade unions have paradoxically become dependent on obligatory and voluntary employers' contributions through so-called social funds. Unions are not very transparent about where their resources come from. It is estimated that in 2019, the largest trade unions

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depended on employers' contributions for only about 22% of their revenues. The small Alternative for Trade Union (AVV), with some 1,400 members, was found to lean almost entirely (96%) on employer contributions.

Experts believe it is time to fundamentally rethink the system of collective labor relations, unions and their financing. Declines in membership figures not only make unions less representative, but also limits their effectiveness. De Unie is already experimenting with a different collective bargaining agreement model; in collaboration with a research institute specialized in surveys and consultative procedures, major themes and needs of a representative sample of all workers in a particular industrial sector are mapped, and the results inform the negotiation strategy. In this way, there appears to be a solution for sectors and companies in which there are few union members but both parties would like to enter into a collective bargaining agreement. Employers may come to prefer dealing with smaller unions. And smaller unions may enter into collective bargaining agreements to bring in money for their members rather than because they think it's a good agreement for all workers.

Effective Civil Society Organizations (Social Welfare) Score: 7 The Civicus Monitor rates the Netherlands as one of the world's 32 open civil spaces. International references to the "polder model" as a form of consensus-building through practices of societal consultation testify to the Dutch reputation for negotiating nonparliamentary support for public policies, often on contested issues, as a precondition for parliamentary approval. In this form of neocorporatism and network governance, the government consults extensively with vested interest groups in civil society during policy preparation, and attempts to involve them in policy implementation. It has been a strong factor in the modes of political operation and public policymaking deployed by all the Rutte governments.

The downside is that interest representation in civil society has become so focused on consultative relations with the state that interest representation is getting in the way of self-organization within civil society. Most sectors in civil society – healthcare, youth care, care for the elderly, sports, education, and even groups representing state employees such as local civil servants, police officers and professionals working in the judiciary – are assembled in councils, forums, platforms, "tables" and other arrangements intended to influence policy preparation and implementation. One might well speak of an "étatization" of Dutch social civil society. Professional associations representing the interests of teachers, general practitioner doctors, nurses, patients, youth care workers, farmers, sports officials and many others frequently express their disaffection with agreements negotiated. Added to the glaring government failures like the continuing story of the child benefit scandal, and the inability to bring closure to the Groningen gas and earthquake

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fiasco, these disappointments have contributed to a general decline of confidence in government in a country that used to be a high-trust society.

Even the High Council of State (Hoge Raad) issued a warning that agreements reached using the polder model are too often presented to parliament as a fait accompli. They also too often lead to very broad platform legislation that specifies future goals and allocates a budget, but leaves implementation plans and legal implications undetermined. Another criticism is that this model leads to sluggish policymaking, creating a "musical chairs" process in which the responsibilities of government, business, and influential civil society or non-governmental organizations remain blurred, thus paralyzing effective decision-making.

Effective Civil Society Organizations (Environment) Score: 8 Green civil society action in the Netherlands follows three strategies. First, there are the very cooperative and policy-oriented actions from the vested nature and environmental organizations like Natuurmonumenten, Wereld Natuur Fonds, Provinciale Landschappen and Vogelbescherming. Jointly, they represent almost 2 million members, all of whom are paying donors. (Compare this to total political party membership in 2023 of just 379,000.) The Foundation of Nature and Environment Federations supports green civil organizations at the local and provincial levels (claiming 1,300 affiliated local groups) and influences policymaking at the provincial level (claiming participation in 728 policy projects across 13 provinces).

Second, green NGOs dissatisfied with the influence possible through the polder model, and which have witnessed one implementation delay after another, have successfully turned to the judiciary to force the government to finally take its climate goal commitments seriously. This group gained momentum after two successful legal challenges. Internationally famous was the Urgenda ruling of 20 December 2019, which forced the Dutch government to start implementing its CO2 emission promises in earnest. The initiators founded Urgenda as a network organization of so-called regional spinners that identify connect and boost sustainability projects in the areas of climate and energy, building, mobility, production, and agriculture and biodiversity. Another successful organization is Johan Vollenbroek's Mobilization for the Environment (MOB). MOB acts as a representative of resident and environmental organizations in the legal review of environmental permits, and in challenging violations of environmental regulations. MOB established its reputation through a successful legal challenge to the state's PFAS policy. More recently, MOB successfully challenged the government's failure to implementation its nitrogen emission policy.

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Irritated by this strategy, interpreted as leading to "rule by judges" ("dikastocracy"), parliament accepted a motion in February 2023 that urged the government to explore the possibility of complicating legal action by citizen interest organizations by imposing stricter rules governing representativeness. This motion was rejected as being incompatible with a unanimously adopted 2020 law on class action lawsuits, which allows interest groups to seek the enforcement of the government's own laws and regulations in court.

A third strategy is civil disobedience, in which organizations step up street demonstrations, causing a nuisance for other citizens as a consciousness-raising tactic. This strategy, particularly used by (traditionally) Greenpeace and more recently by Extinction Rebellion, follows a more general trend toward tougher street protests and demonstrations.

III. Horizontal Accountability

Independent Supervisory Bodies

Effective Public Auditing Score: 7 The General Audit Chamber (Algemene Rekenkamer) annually scrutinizes annual reports and ex post policy evaluations by ministerial departments. In 2012, the government introduced the Regulation for Regular Evaluation Studies, which specifies criteria for assessing policy efficiency, goal achievement, evidence-based policymaking and subsidy-based policies. The Chamber chooses its own research agenda formally independently, but informally in consultation and coordination with the government and its departments. In line with the general trend toward more instrumental advice, the General Audit Chamber has focused its attention on specific points in departmental agendas. Multiyear research programs focus on policy areas and themes of significant financial and societal importance. Accountability research consists of examination of departmental annual reports, with the goal of doing more than simply approving the national accounts and giving an opinion on the quality of operational management. In the coming years, the focus will be on data management and the use of (machine learning) algorithms.

Since evaluation findings are just one factor in designing new or adjusting existing policies, it is not clear how much policy learning actually occurs. A recent study commissioned by the minister of finance assessed past evaluations and their use. The study confirmed that although "no other country

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evaluates so many of its policies," policymaking civil servants and members of parliament are less sensitive to the outcomes of previous policies than to images and incidents (as reported in the press). One thing is very clear though: If learning occurs, it becomes evident only years after a seriously problematic situation is first signaled.

One cause of this delay may be political interference in the functioning of inspectorates and monitoring agencies. State inspectorates are currently part of a ministry. As such, they are embedded in terms of finances, external communication and press relations, and research programming. Even the assessment of its performance depends on the ministry. A minister has farreaching powers to issue instructions. These sometimes involve the omission of serious inspection in certain policy aspects or areas, and sometimes the intensification of such activity. Ministries may also influence the effectivenss of inspectorates by withholding research budgets. One inspector has described the swing of the pendulum: "After every disaster there is criticism: The government is lax, supervision is inadequate. But if things go well for a while, the opposite is heard: The government must take a step back. The Netherlands can do with less supervision, because the administrative burden is too high."

Studies show that the selection of cases to be investigated by the auditors (Rekenkamers) – especially at the local level – seems to be rather random, and methods used for evaluation are not always very convincing. At the same time, there is much more scrutiny than elsewhere, and it is relatively independent, with serious criticisms resulting. Yet again, much of this critique is often ignored for years, and always draws almost immediate denials by those in power.

Effective Data Protection Score: 4 The Dutch Data Protection Authority (DPA) succeeded the College Bescherming Persoonsgegevens (CBP) in 2016, and simultaneously saw its formal competencies somewhat enhanced by the right to fine public and private organizations that are in violation of Dutch law, or, since mid-2018, European data protection laws (e.g., the General Data Protection Regulation, GDPR). Pursuant to Article 7 of the General Data Protection Regulation Implementation Act, the organization's chair was reappointed (in August 2023) for a term of five years. This was done by royal decree on the recommendation of the minister of justice and security. The independence of the organization seems to be in order, despite the fact that right-wing political parties in particular keep insisting on replacing chair Aleid Wolfsen. So far, this push against independent monitoring has been curbed.

Really effective data protection is practically impossible for a number of reasons. The authority is understaffed, even though the number of staff has

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increased, and is underfinanced. Hardly any consequential fines have been imposed. "Naming and shaming" appears to work, but comprehensive oversight capacity is lacking. It looks like the DPA is evolving from a supervisory body into a Janus-faced organization that also advises public and private organizations and individual citizens on privacy issues, including on how to deal with personal data in ways that (more or less) comply with everchanging regulations and interpretations.

Compliance with and enforcement of the GDPR still leave much to be desired. The privacy authority has handed out no more than 36 fines since the GDPR went into effect in 2018. The chances of catching offenders is too low. This is due to the organization's limited number of employees, about 180 in total plus several dozen temporary staff. The authority now has a budget of €35 million euros, but supervision obviously is not keeping pace with digitalization. The number of complaints in the first years of the GDPR quickly rose to 25,590 in 2020, but then began a decline to 18,914 in 2021 and 13,113 in 2022 − "in part because the DPA was forced to reduce the opening hours of the telephone consultation hours," according to a statement from the organization itself. Staff shortages play a role in this. At the end of 2022, a total of 5,723 complaints were still pending at the DPA, which may include complaints from earlier than 2022 that take longer to resolve.

Digital civil rights organization Bits of Freedom is dissatisfied with GDPR compliance at most Dutch government agencies. A survey it conducted last year among the 10 largest municipalities showed that only one (Utrecht) scored "satisfactory." Municipalities appeared to be insufficiently aware of what data they had and how they protected it, and citizens were not given access to their own data quickly enough. Incidentally, citizens themselves are also often ignorant about how to better protect their personal data.

Rule of Law

Effective Judicial Oversight Score: 7

The judiciary is trusted by nearly 80% of the Dutch population, the highest such figure for any state power in the country. The judiciary also performs well in completing a large proportion of the 1.5 million court cases per year on time. Yet the Council for the Judiciary, the judiciary's highest administrative body, warns that the system is under severe pressure due to understaffing, and thus courtroom capacity. One journalistic commentator even speaks of a crisis of the rule of law, because judges and prosecutors are fed up with failing judicial policies and workload and were recently even close to going on strike.

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Regardless of such practical matters, the Dutch judiciary has to make do without a constitutional court with the power to render constitutional review of laws. In 2023, the new political party New Social Contract made the establishment of such a national constitutional court one of its major reform proposals in the area of "better governance." This is in line with criticisms offered by leading legal scholars. In spite of de facto co-production of laws, the European Union is not mentioned in the constitution. In political debate, "Brussels" is still seen at most as a treaty partner. Whereas the Supreme Court is part of the judiciary and is supposedly independent of politics, it serves both as an advisor to the government on all legislative affairs and is the highest court of appeal in matters of administrative law. Its members, nominated by legal experts, are most frequently proposed by the Council of Ministers and appointed for life by the States General. They are often not legally trained scholars, but instead former politicians with a reputation as elderly statesmen.

This may explain why the Supreme Court sides with government most of the time, as shown in instances such as appeals of the tax authorities' decisions in the childcare benefits scandal. Regarding the childcare benefits affair, the Administrative Court's highest judge recently apologized that the courts had stuck to a strict law enforcement "groove" far too long, attributing this to a "political climate" pressing for "zero tolerance" for fraud. The Supreme Court was also charged with making rulings that were too "executive friendly" when dealing with information from refugees and foreigners.

The relationship between the judiciary and the executive has been under tension since the former's rulings on climate goals, and more recently on fundamental social rights like housing and subsistence security. It is therefore significant that the cabinet did not implementing a motion, supported by major mainstream parties including the VVD and CDA, on making litigation by interest groups against the state more difficult. This is critical at a time when the Dutch state, partly due to shortages of trained personnel and finances, will not or cannot comply with its own laws in an increasing number of areas. Other civil society organizations such as employment agencies and municipal services also claim they are forced to break the law on grounds of financial and/or personnel incapacities.

Universal Civil Rights Score: 6

Universal civil rights and the rule of law are not in acute danger in the Netherlands. But in a 2015 article "Stress test rule of law Netherlands," a professor who studies institutional aspects of the rule of law concluded that "especially in the functioning of our democratic system, there are insufficient guarantees that rule of law values are protected adequately and in a timely manner" (Brenninkmeijer 2015). In 2020, the Council for Public Administration (Raad voor het Openbaar Bestuur, ROB) wrote an unsolicited

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opinion entitled "A Stronger Rule of Law." For too long, the ROB said, the ideas underlying the rule of law have been neglected through ignorance, clumsiness or indifference. For too long, it added, the rule of law had been taken for granted. Rulings by the Council of State from 2023 show that in the child allowance affair, fundamental rights including the rights to privacy, family life and nondiscrimination, were not sufficiently protected.

A fall 2023 evaluation of party programs by the Dutch Bar Association additionally showed that Dutch politicians no longer unconditionally respect fundamental rights or the Dutch constitution. As many as 10 (out of 18) parties featured proposals that directly violated fundamental rights as guaranteed in the constitution or international treaties signed by the Dutch state. In 2021, seven parties did so. Legal experts see problems especially with proposals for asylum, harsher punishment, rules in prisons and the abolishment of laws. For example, setting a maximum number of asylum-seekers per year, as proposed by parties including the BBB, NSC, PVV, BVNL and FvD, would violate international obligations and treaties. The SGP's suggestion to reintroduce the death penalty raises similar concerns. DENK, according to lawyers, goes too far in proposing mandatory chemical castration for pedosexuals. The VVD goes too far with the supervision of Islamic weekend schools, they say. Standard prison sentences or minimum sentences (JA21, PVV), the imposition of life sentences after three serious crimes (JA21, BBB) and simply scrapping the nitrogen law (BVNL) would also violate existing legal standards, according to lawyers. Furthermore, according to the lawyers, FvD seeks to restrict freedom of speech with "LGBTI+ propaganda."

At both the elite and mass level there is clear evidence that the Netherlands is backsliding democratically, with political leaders showing greater tendencies to undermine the rule of law and the constitution, and the public demonstrating lower levels of support for democracy and lower levels of trust in institutions.

Effective Corruption Prevention Score: 6 In the public eye, corruption is not perceived as a significant problem in the Netherlands. However, in Transparency International's 2022 Corruption Perceptions Index, the Netherlands dropped two points to ninth place internationally – its lowest ranking ever. This decline can be attributed to two major causes. First, the structural influence of organized crime, particularly around the mass-scale production and distribution of drugs, has compromised the integrity of the public administration and political officials at all levels of government. This influence is evident in the significant rise in street violence, bombings, and assassinations in larger cities such as Amsterdam and Rotterdam, which are linked to conflicts within organized crime gangs. Second, Dutch politics has failed to respond adequately to past calls by GRECO and the Council of Europe for stricter self-regulation. There have

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been delays is passing regulations on political integrity, poor control of political party funding and insufficient monitoring of lobbyists' influence. Recently, three top-level Dutch politicians quickly transitioned to lobbying roles for the gambling, weapons and energy industries. Previously, three former prime ministers moved to consultancy or corporate board positions. Additionally, protections for whistleblowers and regulation and oversight of political party finances remain weak or nonexistent. For example, members of parliament and even part-time university professors are formally obliged to register their paid secondary functions but frequently fail to do so without facing significant sanctions.

Organized drug-related crime is significantly undermining democracy and public safety in the Netherlands. Evidence shows that most serious episodes of violence, including bombings and assassinations against journalists, whistleblowers, lawyers and rival individuals within criminal networks, is drug-related. More concerning is the undermining of local and regional politics and the corruption of civil servants within the police and judiciary. Criminal information brokers corrupt officials to sell sensitive information or obtain passports and other valuable documents for significant sums of money in the underworld. Certain sectors of the Dutch economy, including farming, transport and hospitality, are particularly vulnerable to deep penetration by organized crime.

Of particular concern is the high level of corruption in the Caribbean part of the kingdom, particularly Bonaire. The proximity to large-scale drug production activities and the weakness of local institutions have undermined political, governmental and social structures on the islands.

Legislature

Sufficient Legislative Resources Score: 6 The competition for media attention, political fragmentation, political pressures, the demands of social media and the accessibility of legislators through media accounts all put significant pressure on legislators' parliamentary activities and on parliament's civil servant support staff.

Dutch MPs are underfunded and understaffed, a circumstance that hinders their ability to work rigorously and hold ministers accountable. Although the Netherlands has a relatively small parliamentary staff, research shows that parties often allocate funds to public relations and campaign staff instead of hiring experts and researchers to support legislators' parliamentary work. There is a lack of transparency regarding how many staff members are working on substantive issues versus those who are essentially campaigners.

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During the Rutte IV government, 10% or 15 MPs stepped down for health or personal reasons. The second chamber, consisting of 150 legislators, employs about 1,000 people. Individual MPs have two to three personal political assistants employed by foundations established by their political party, with funding based on the party's number of seats in parliament (in 2021: €243,000 per seat). Additionally, around 600 civil servants serve parliament as a whole, led by an administrative officer accountable to the speaker of the house and her presidium. The high level of work pressure likely contributes to the frequency of public clashes between civil servant support staff and the speaker. The administrative service comprises various departments, including security (85 staff), communication and external relations (23), clerks (62) and archives and information (42). The permanent commissions' secretariats (120 staff) and analysis and research division (40 staff) provide legislators with planning serves, expertise and knowledge brokering. The A&R department explicitly links parliamentary work to scientific judgment and advice, offering tools such as network exploration, scientific fact sheets, breakfast meetings and formal scientific assessments of bills.

Parliament does not have the power to set its own budget; this responsibility lies with the Ministry of Domestic Affairs. In the Dutch dual system, parliament both oversees the government and co-produces legislation and public policies. It is estimated that a political party needs a minimum of 13 seats in parliament to meaningfully fulfill both roles and participate in all parliamentary activities. During the Rutte IV cabinet period, only four parties (VVD, D66, PVV and CDA) met this minimum size. The next five parties with some influence had nine seats (SP, PvdA) or eight seats (GL, FvD). These parties sometimes combined forces in the permanent commissions or chose to participate only in the more important ones.

Fearing negative voter reactions, Dutch legislators are reluctant to request more and better staff support. Consequently, the Council of Public Administration (Raad Openbaar Bestuur, ROB) has advocated doubling the parliament's support functions. The Dutch parliament is small by international standards (one seat per 110,000 inhabitants). Increasing the number of seats to about 250 and providing more and better support would be an obvious solution, pending the advice of a parliamentary subcommittee.

Effective Legislative Oversight Score: 6

Public trust in the House of Representatives is at its lowest level in a decade, according to research by CBS. By the end of 2022, only a quarter of people aged 15 or above reported having confidence in parliament, the lowest such level since the survey began in 2012. This decline reflects a public perception that the legislative and oversight functions of both chambers (the lower house and the upper house or Senate) have diminished in quality.

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Several factors have contributed to this decline, including the government's conduct toward parliament. Pieter Omtzigt, a prominent legislator and founder of the new political party Nieuw Sociaal Contract, which gained 20 seats in the 22 November 2023 national elections, highlighted several government-related issues in his Thorbecke lecture: 1) Decisions are made by selective parts of the Council of Ministers in the prime minister's official residence or office, at climate "tables" with stakeholders or lobbyists, bypassing the full cabinet and parliament, thereby diminishing parliamentary control; 2) Budget rights are being eroded by labeling initiatives as "emergency" programs with special budgets; 3) The government has a problematic habit of allowing laws adopted by parliament to enter into force only partially or not at all; and 4) Insufficient information is being provided to the legislature, as parliamentary inquiries and investigations often reveal that the chamber has been incorrectly, belatedly or incompletely informed on crucial issues. For example, the childcare alloWwance scandal would have been uncovered three years earlier if the government had properly informed the chamber, Omtzigt said.

Another significant contributor to the decline in trust is the fragmentation of political parties, driven by voter behavior and the highly proportional electoral system. When the Rutte IV government took office in March 2021, 17 parties entered the new House of Representatives. By 2023, due to party splits, the lower house had 20 political groups, a record. This fragmentation hampers the ability of MPs to thoroughly review laws, leading to insufficiently debated and increasingly complex legislation. Additionally, parliamentary support staff must spread their attention across too many topics. The importance of the colegislation function has also declined as policy is increasingly shaped through other means, such as covenants or policy frameworks. The parliamentary agenda has become more varied, requiring attention to a broader range of subjects.

Tabling motions, even if they have not been financially reviewed, has become a trend among smaller groups. It is an easy way to score points during televised plenary sessions. In the parliamentary year 2022, more than 5,000 motions were submitted, compared to just a few hundred per year in the 1990s. This abundance of motions causes essential proposals to get lost in the noise. In a media climate where serious politics are overlooked and opportunistic politics are rewarded, resisting the temptation to table such motions is difficult.

Fragmentation also affects the constitutional relations between the House and Senate. Since 2010, Rutte cabinets have not had a clear majority in the Senate, even though every bill must pass both chambers. As a result, the government

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seeks support from Senate factions, compromising the Senate's role as a "chambre de réflexion" with a focus on the quality, consistency and enforceability of legislation.

There is currently a proposal by two small parties to increase the number of chamber members from 150 to 250, aligning with European standards. However, this change would take years to implement, as it would require a constitutional amendment in two separate sessions.

Effective Legislative Investigations Score: 7 Legislative investigations in the Netherlands can be highly effective and are even capable of bringing down an entire government. For instance, the Kok government fell due to a NIOD investigation into the role of Dutchbat during the Srebrenica massacre, and the Rutte III cabinet resigned following a parliamentary investigation into the childcare benefit scandal. However, initiating legislative investigations requires a parliamentary majority, meaning that opposition parties cannot launch such investigations on their own. This dependency on majority support is one reason why the role of the second chamber itself – and specifically its demand for a stringent anti-fraud law – often goes undiscussed.

Parliamentary inquiries in the Netherlands aim to investigate and improve political decision-making, policy implementation and government spending. The Dutch parliament has recognized its inadequacy in performing legislative and oversight tasks due to the small size of the second chamber (150 members) and political fragmentation into as many as 20 factions or more. The complexity of the work and parliamentarians' reluctance to delve deeply into policy issues further exacerbate these challenges. Most of the effort during parliamentary inquiries involves examining documentation and conducting interviews with involved parties, tasks typically performed by officials and specialized researchers. The most visible and consequential part of these inquiries are the public hearings conducted by the Inquiry Committee, which focus on reconstructing decision-making processes and uncovering the truth. While most individuals questioned during these hearings do not face direct consequences, some (former) government officials have been held personally responsible and have resigned. The enduring impact of parliamentary inquiries lies not in political accountability but in substantive recommendations that lead to significant adjustments in government policy and regulations. Since the first modern parliamentary inquiry in 1984, inquiries have led to important changes in various areas. Research has shown that the most substantial learning occurs when inquiries focus on the legality and legal certainty for citizens and other actors, emphasizing long-term implications rather than the short-term fate of individual officials or politicians.

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Political complications have arisen in the case of approved parliamentary investigations into the government's COVID-19 policies and the Groningen gas exploitation and earthquake problem. Major political parties have been reluctant to provide commission members, likely due to political polarization. These parties fear that opposition groups such as PVV and Forum for Democracy, which have sided with demonstrators and conspiracy theorists during past anti-pandemic-policy demonstrations, will use these investigations to showcase their political convictions.

Legislative Capacity for Guiding Policy Score: 5 There are 12 Permanent parliamentary committees (vaste kamercommissies) in the Netherlands, each corresponding to the policy domains of the ministries. In 2023, only two of these committees were chaired by opposition-party members. The prime minister's Department of General Affairs is the only ministry without a corresponding parliamentary committee. There are also permanent commissions for interdepartmental policymaking on aggregate government expenditure, European affairs, and foreign trade and development aid. Parliamentary committees usually have 25 members, representing all political parties with seats in the States General. Smaller political parties tend to participate only in committees that align closely with their platforms. In recent decades, the core of parliamentary activity has shifted from plenary oversight sessions to the co-legislative committees. Most parliamentary work occurs in these committees, which held an estimated 1,700 public and nonpublic meetings per year, averaging almost three per committee per week. However, this trend has recently reversed.

The number of plenary debates on bills has been decreasing, paralleling the declining number of bills tabled. Instead, the chamber is increasingly holding plenary debates on subjects other than legislation. Retrospective debates, which examine the roles of ministers or knowledge institutes in the preparation of bills or important decisions, primarily serve an oversight function. Consequently, the relationship between legislation and control on the plenary agenda has shifted, with significantly more "oversight debates" now taking place.

Various publications have indicated that during legislative debates, there is little systematic attention to the quality of legislation, and especially to core values such as consistency, enforceability, practicability, constitutionality, the European dimension, and a proper understanding of citizens' needs and capabilities. To address this, the Van der Staay Working Group, which was tasked with developing proposals to strengthen the role of parliament, suggested nominating one legislator as a "rapporteur" tasked with alerting other MPs to salient issues in new bills. Currently, over 100 MPs hold the status of rapporteur' for designated bills.

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Overall, it seems that in a fragmented parliament with many political factions of fewer than 10 members, the legislative capacity for policy guidance is in serious decline. This indicates that in the Dutch dual system, the executive branch increasingly outweighs the legislative branch. To counter this imbalance, the Van der Staay Working Group recommends not waiting for bills to come to the House but instead periodically discussing the legislative agenda in committees, especially after a new administration takes office.

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Governing with Foresight

I. Coordination

Quality of Horizontal Coordination

Effective Coordination Mechanisms of the GO/PMO Score: 6 The Dutch prime minister is formally responsible for coordinating government policy as a whole, and possesses a range of powers. These include deciding on the agenda and formulating conclusions and decisions for the Council of Ministers, chairing its meetings and committees, adjudicating interdepartmental conflicts, serving as the primary press spokesperson, speaking in the States General, and representing the Netherlands in international forums such as the European Union and the United Nations. The prime minister also oversees all affairs concerning the Royal House.

The prime minister's Ministry of General Affairs includes 10-12 advising councilors (raadadviseurs, with junior assistants) who are top-level civil servants rather than political appointees. These councilors serve as secretaries of the cabinet sub-councils and committees, controlling the flow of information to the prime minister. Additionally, the prime minister maintains a special relationship with the Scientific Council for Government Policy. Directors of planning agencies and permanent knowledge institutes sometimes act as secretaries for interdepartmental "front gates." Despite these resources, the Prime Minister's Office has a limited capacity to evaluate the policy content of proposals from line ministries unless they openly conflict with the government platform (regeerakkoord). Prime Minister Rutte's style reportedly allowed sectoral ministers considerable scope for action, reflecting the small size of the Prime Minister's Office:

Line ministries typically involve the prime minister in the development of legislation, and coalition formations formally end with a constitutive meeting at which all ministers sign the coalition agreement and take joint responsibility for its implementation. To promote unity in spokesmanship among ministers, a set of principles for the cabinet's communication policy has been developed.

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The prime minister is the primary spokesperson for the cabinet, especially on unresolved issues and those requiring collective political support.

Briefings between the prime minister and line ministries occur during weekly Council of Ministers meetings, usually held on Fridays at the Ministry of General Affairs. Additional meetings can be convened whenever the prime minister or at least two other ministers deem it necessary. For efficient decision-making, proposals for the cabinet are first submitted to a sub-council. The prime minister chairs all sub-councils and ministerial committees, each with a fixed composition of ministers and state secretaries.

This meticulous coordination mechanism relies on the political willingness to cooperate and mutual trust. In the Rutte IV cabinet, both factors were missing from the start. The prime minister's involvement in the childcare benefit affair resulted in distrust and resistance to his leadership. Additionally, the VVD and Christian Democrats did not trust their D66 and Christian Union coalition partners, perceiving them as being too proactive in climate change, circular economy transition and nitrogen reduction policies, while migration policy also remained a significant point of contention. After less than two years, the prime minister deliberately violated coalition conduct rules by threatening a coalition break and calling for an open vote in a plenary Council of Ministers meeting, leading to the government's collapse.

Effective Coordination Mechanisms within the Ministerial Bureaucracy Score: 6 Since the 2006 elections, politicians have called for a reduction in the number of civil servants. Early retirement schemes have led to a significant loss of substantive expertise. Moreover, sectoral expertise has not been considered an essential characteristic of departmental leadership. For instance, at the beginning of the pandemic and for much of its duration, the Ministry of Public Health had no medical experts among its top-level civil servants. This was corrected during the Rutte IV cabinet, when a gastroenterologist and former director of the Rotterdam Medical Center, one of the major COVID-19 policy advisers, was appointed minister of public health.

Equally if not more serious, as even the Council of State has warned, is the erosion of traditional loyalty and trust between (deputy) ministers and top-level officers. Ministers have increasingly turned to outside experts such as consultants, lobbyists and political trustees, breaking the monopoly formerly held by senior civil servants on providing policy-relevant information and advice. Last year, the Ministry of Economic Affairs spent 30% of its personnel budget on hiring outside experts. In response, top-level officers have adopted risk-averse and defensive behavior, specializing in process management and embracing Dutch variations of New Public Management (NPM) practices. Professor of Public Administration Noordegraaf evaluated the General

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Administrative Service (ABD), a pool of about 1,400 top civil service managers, and concluded that their high levels of career mobility – staying in their positions for an average of 4.3 years – may conflict with the development of substantial expertise. Consequently, it is no longer assumed that they are experts in their areas of responsibility. This undermines a core principle of good civil service, of championing a long-term perspective in opposition to the short-term outlook characteristic of politic cycles.

Recent departmental reorganizations have also been less than thoughtful. In 2010, the Rutte I government redefined the Ministry of the Interior and Kingdom Relations (BZK), which previously focused on administration, personnel and security. The security portfolio was transferred to the Ministry of Security and Justice (now Justice and Security), while the policy areas of housing and spatial planning from the dissolved Ministry of Housing, Spatial Planning and the Environment were added to BZK. This reorganization was implausible, as it brought housing and spatial planning under an administrative department and subordinated the police to the Ministry of Justice, violating the system of checks and balances. Another example is the transfer of agriculture to Economic Affairs and its subsequent reautonomization at the next cabinet formation, reflecting an ill-considered reorganization of the civil service.

As a result, the Netherlands received a below-average score in policymaking in the 2019 International Civil Service Effectiveness Index (InCiSE). There have been some attempts at improvement. After a reduction of the number of civil servants, their total numbers grew to 321,396 in 2022, an increase of 10,000 from 2021. New legislation often spurs but does not guarantee better coordination. The abolition of the Ministry of Housing, Spatial Planning and the Environment is now being addressed through a comprehensive Environment Act (see also "Effective Sustainability Checks"). Additionally, although government agencies have previously been reluctant to share information, the Rathenau Institute has issued proposals for better embedding algorithmic decision-making into law, conducting proportionality tests, requiring human intervention and oversight, requiring careful monitoring, and establishing a Permanent Committee on Digital Affairs. The Rutte IV cabinet installed a minister with special duties in this area.

Complementary Informal Coordination Score: 6 Although informal consultations undoubtedly occur among ministers themselves; between ministers and senior officials; between ministers and legislators (such as the former Tower consultations between core cabinet members and coalition party leaders); among senior officials; between senior officials and legislators; and involving lobbyists, journalists, and scientists, there is little definitive reporting in this area. Informal consultations remain

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secretive, despite open government campaigns that have increased accessibility to formal documents.

Permanent parliamentary committees, for example, can serve as venues for informal contacts between legislators and senior officials, although the latter are formally constrained by the "Oekaze Kok," which prohibits such interactions. Recently, a group of administrative scientists and secretary-generals advocated relaxing this rule. The cabinet has also convened ad hoc committees around a "fixer" figure, former minister and legislator Johannes Remkes, to address pressing issues that the cabinet itself could not resolve, such as the nitrogen crisis and safety concerns related to gas drilling in Groningen.

Although there has been some disclosure about ministers' agendas, the extent of visits by lobbyists remains unclear. The popular "poldering" model also fosters an environment where informal contacts can thrive. For instance, around topics like energy transition or climate policy, formal "tables" are established with invited stakeholders, serving as both formal and informal access points for business and other interest groups. Some, including prominent parliamentarian Pieter Omtzigt, have expressed concerns that this approach could diminish parliamentary oversight of cabinet decision-making.

Quality of Vertical Coordination

National standards are implicit in the nationwide local government funding model, which allocates a share of national tax revenues to the 342 local governments on the basis of numerous variables corrected for economic conjuncture. This funding today comprises 86% of local government budgets. For local governments, the problem with this funding system is its economic volatility and its weak level of responsiveness to new implementation tasks deriving from new national legislation. This frequently implies policy coproduction with regional and local government. This of course has budgetary implications which are negotiated per new policy and with different standards. In this way, local governments are turned rapidly into implementers of national policy, and equality of standards is not guaranteed.

Local governments by themselves try to meet mutually agreed-upon standards. Several studies by local audit chambers have involved comparisons and benchmarks for particular kinds of services. Local governments have been organizing voluntary peer reviews of each other's executive capacities. As part of a knowledge platform (Waarstaatjegemeente.nl), the Association of Dutch Local Governments (VNG) produces a comparative report on the status of

Effectively Setting and Monitoring National (Minimum) Standards Score: 6 SGI 2024 | 37 Netherlands Report

local governments that collects relevant policy evaluations and is intended to assist local governments in their policymaking-related information management.

Nevertheless, due to the implementation of ill-considered decentralization plans, which frequently include funding cutbacks (e.g., in local youth care), it is likely that the uniformity of national standards in the delivery of services has diminished. Particularly, perceived disparities between public services in rural as compared to urban areas has become a topic of political concern. This partially contributed to the establishment of a new political party, the Farmers Citizen Movement. Instead of strict output equality, official discourse now refers to "situational equality."

The fast pace of decentralization eroded many possible benefits. Decentralization was accompanied by the expectation that municipalities could manage with less money. Instead, they have been structurally short of money for years now, leading to a reduction of crucial social services and backlogs in assistance to those who are most vulnerable. Local governments' high level of dependence on the national government for additional financing during financial shortages is exacerbated by factors such as economic decline. Limited options for increasing local revenues lead either to attempts to seek additional funding from the national government or expenditure cuts. However, expanding municipal taxes itself may have drawbacks, such as creating disparities in service offerings between wealthier and poorer municipalities. Moreover, local revenues can be volatile and sensitive to economic cycles, potentially requiring municipalities to maintain higher reserves or take on more debt during challenging times, depending on the type of taxes levied. Further research is suggested, with the goal of exploring the extent of these issues in countries where local governments rely heavily on their own revenues.

The development toward less equality is somewhat counteracted by increasing cooperation between municipalities in transboundary tasks (e.g., tax collection, garbage collection and treatment, youth care, care for the elderly, regional energy and innovation policy). Cooperation agreements for such transboundary tasks escape normal democratic control by local councils, and have reached numbers, budgets and degrees of intensity that give rise to concerns about the scope and quality of local democracy.

Effective Multilevel Cooperation Score: 5

Since 2023, there has been a formalized code for intergovernmental relations between the central government, the Association of Provincial Authorities (IPO), Association of Netherlands Municipalities (VNG) and the Union of Water Authorities (UvW). It was concluded because national government had

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the bad habit of formulating new policies with far-reaching policy coproduction implications for regional or local governments without much prior consultation or structural budget allocation. The intention of the code is that national government will involve other tiers of government early enough that the new policy proposals can still be amended.

Putting this into perspective: Since the decentralization of national spatial and housing planning in 2001, and the abolition of the Ministry for Spatial Planning and the Environment in 2010, the central government has faced all sorts of complex, "wicked" problems, in some cases deriving from European agreements, and often exacerbated by intentionally delayed implementation. It often then tasks municipalities (youth care, housing asylum-seekers) or provinces (climate, nitrogen, housing, asylum reception/registration, energy transition) with (co)implementing solutions. Importantly, such tasks have been imposed without certainty regarding corresponding structural budgets.

The political implication is that regional and local policymaking has gained in importance, even for voters. Provincial responsibility and thus political resistance against policies for licenses to operate (new or expanded) nitrogenemitting farms and licenses to locate solar panel fields or large windmill parks led almost directly to the Farmer-Citizen Movement's rise to become the largest political party in the Senate (which is indirectly elected by provincial councils). Another implication is that differences and inequalities between regions have become a focus of political debate about equal opportunities. Similarly, choices in funding (or failing to fund) large infrastructure projects have increased the gap between cities and rural areas. There is a sense that The Hague does not really understand the regions, and that it sometimes deliberately keeps regions small.

Provinces depend on the Provincial Fund for almost half of their revenues; one-third comes from motor vehicle tax surcharges, from which the increasing number of electrical cars are exempted. Provincial governments are displeased with the central government because it has discontinued the normal funding system for special allowances without offering any clarity about a possible alternative. More and more, a temporary pot of money is being added to new tasks on the basis of ad hoc negotiations; this transforms the province level from an independent administrative tier into a project office that implements government policy.

Something similar is occurring at the local level, where implementation of the new system has been delayed until 2027, plunging local governments into years of financial uncertainty.

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II. Consensus-Building

Recourse to Scientific Knowledge

Harnessing Scientific Knowledge Effectively Score: 8 The Netherlands has always had a good reputation with regard to seeking scientific support for government policy. Econometric modeling intended to inform economic policy was practically invented here by Nobel Prize-winning economist Jan Tinbergen. This was the starting point for the establishment of a series of important permanent scientific advisory institutes, formally part of ministries but effectively independent: the Center for Economic Policy Analysis (CPB), the Netherlands Environmental Assessment Agency (PBL), the National Institute for Public Health and the Environment (RIVM), the Netherlands Institute for Social Research (SCP), the Scientific Council for Government Policy (WRR), the Ministry of Justice and Security's Scientific Research and Documentation Center (WODC) and parliament's Rathenau Institute, which provides advice on scientific and technological issues. These institutes produce a continuous stream of reports and advisory policy briefs, and their chairs frequently participate in meetings of ministerial sub-councils. The SCP's chair was elected "most influential Dutch person" by journalists in 2019 and 2020.

In spite of criticism of the role of the Outbreak Management Team during and after the COVID-19 pandemic years, the scientization trend has not lost momentum. Since 2019, the project Parliament and Science has picked up steam. This is a cooperative project between the House of Representatives (Tweede Kamer), the Royal Dutch Academy of Sciences (KNAW), the Young Academy, the Dutch Research Council (NWO), the Netherlands Organization for Applied Scientific Research (TNO), the Universities Netherlands (Universiteiten van Nederland) and the Dutch Federation of University Medical Centers (FNU). The permanent house committees now have a knowledge coordinator and an information specialist, seconded from the Analysis and Research Service. Each house committee is also tasked with drawing up a knowledge agenda for the new calendar year, with topics on which additional knowledge needs to be acquired, and has a budget for purchasing knowledge. For the science organizations, these changes prompted them to increase their commitment to 1.5 full-time staffers, and they have appointed a full-time "liaison" to Parliament and Science. Since 2020, some 18 bills have been subjected to a review by scientific experts before parliamentary debate.

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Other parts of government have also enhanced their access to scientific information. In response to criticism of the state for using scientifically developed critical deposition values as a basis for nitrogen policymaking and legal decisions, a new Ecological Authority was established and tasked with critically assessing and validating scientific contributions. A Scientific Climate Council was established by the minister for climate and energy. The Ministry of Internal Affairs mobilized the public administration community in an effort to comparatively study all aspects of the obvious implementation failures affecting many government policies. In view of their ever-increasing role in implementing national policies, local governments' knowledge management and use is also being studied.

Public opinion is in favor of increasing accessibility to scientific information. According to the Rathenau Institute, between 2018 and 2021, public trust in science increased from 7.07 to 7.42 out of 10 points. Many people credit the fast development of an effective COVID-19 vaccination as having enhanced their trust in science. Interestingly, others cite this fact as a reason for their increased distrust. This is not to say that science has not come under increased societal and political scrutiny. The values used to make nitrogen policymaking and legal decisions were attacked by scientists funded by large agro-industrial companies, and with the BBB party serving as a political mouthpiece. In 2023, scientific scrutiny of party platforms before elections was skipped by many political parties, among them several major parties (e.g., PVV, NSC, BBB) likely to be coalition members in the next government. Close contacts between CPB and PBL experts and politicians have been considered beneficial to the Dutch consensus democracy with regard to easing coalition negotiations. The reluctance of political parties to subject themselves to this scrutiny is partly based on justified scientific criticism of the shortcomings and blind spots of econometric modeling as a basis for political decisions. "Broader Prosperity" initiatives and activities have begun to remedy this.

Involvement of Civil Society in Policy Development

CSOs for both capital and labor are still firmly embedded in the culture and practices of "poldering" (see "Effective Civil Society Organizations (Capital and Labor)").

Effective
Involvement of
Civil Society
Organizations
(Capital and
Labor)
Score: 8

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Effective
Involvement of
Civil Society
Organizations
(Social Welfare)
Score: 8
Effective
Involvement of
Civil Society
Organizations
(Environment)
Score: 8

CSOs in most social welfare domains are still more or less firmly embedded in the culture and practices of "poldering" (see "Effective CSOs (Social Welfare)").

Most CSOs in the domain of the environment are still embedded in the practices and culture of "poldering" (see "Effective CSOs (Environment)"). Some practice venue shopping by turning to the judiciary as a means of avoiding the delays and sluggishness of the "poldering" style of governance.

Openness of Government

Open Government Score: 6 In a comprehensive analysis and evaluation of 25 years of Dutch government (digital) information policies, a mixed image arises. On one hand, since 2000 there has been active policymaking on the issue. But as in so many cases of Dutch government policy, promises have been comprehensive, but realization has been partial at best. For example, knowledge institutes dealing with economic and financial data production regularly publish their data, increasingly in machine-readable formats. But this is usable only by organizations and persons with sufficient professional interests and digital skills. Ordinary citizens still are only moderately well served by the media.

Citizens have a government-approved digital identity (DigID). All Dutch citizens can apply for a DigID. This allows them to carry out a number of government-related functions digitally. Also, residents have a reasonably guaranteed right to privacy. Citizens can use the internet without their data being out in the open. In the Netherlands, the GDPR places restrictions on the sharing of personal data; compared to other continents, privacy is relatively well regulated in Europe. At the same time, large companies like Google and Meta can still retrieve a lot of personal information and recombine it endlessly. This is exacerbated by the fact that the Dutch government itself in some cases obliges its civil servants to work with Google or Meta tools in order to harmonize their communication and interoperability. This is a real dilemma. Furthermore, generating comparable data across different regions and administrative levels is a significant challenge due to administrative fragmentation. The government struggles to adhere to a common agreement. This leads to 12 ministries, 12 provinces, and 342 municipalities each developing their own information systems, with each one independently reinventing the wheel.

Regarding timely information provision, the new Open Government Act contains new obligations regarding proactive public access. Much official

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information is publicly accessible through the Rijksoverheid.nl and Overheid.nl websites. At the same time, much background information is still not made public. The press has little trust in the operation of the Open Government Act. A survey published by the Advisory Committee on Openness and Information Management (ACOI) reports that the complaints seem little different from those under the old law: slow processing, opposition, information left out. "We see a gap of mutual distrust," says one ACOI member. "Governments think journalists are just asking around without knowing what they are doing, journalists say their rights are being violated." Sometimes government chooses to pay the legally enforceable monetary penalties rather than disclose the requested information (on time). According to some civil servants' insider stories, there exists a culture of withholding information.

Without doubt this is true for lobbying. The Dutch lobby landscape is not transparent. There is still no lobby register. The House of Representatives has urged that public agendas be properly kept up to date and that a lobby register be established. The minister of the interior has promised to make the public agendas of ministers more transparent. The Open State Foundation examined ministers' agenda appointments between 1 October 2022 and 1 October 2023. Although more appointments are being recorded, the majority of public agendas still lack transparency. Only 12% of all appointments list both an appointment subject and an interlocutor.

In terms of user friendliness of information provision, there is still much to be desired. Individual control of personal data has been promised for years, but little has come of it. Through Mijn-Overheid.nl, users can see what information is being shared with which organizations. This—overview mainly raises questions – why with municipality X and not with province Y? Making individual choices about information sharing is not possible. One-time provision of data with multiple uses is still an unrealized goal. Citizens and companies thus have to repeat their data input unnecessarily. There is still little understanding of citizens' informational needs. This is especially true for people in their role as "citizens," as voters and co-producers of policy. Digital inclusion is patchy. Successive cabinets have invested in digital inclusion. Through the Alliance for Digital Inclusion, hundreds of thousands of "refurbished" laptops have been made available to children from disadvantaged backgrounds. But for some segments of society – the elderly, the illiterate – physical service points and telephone accessibility are essential.

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III. Sensemaking

Preparedness

Capacity for Strategic Foresight and Anticipatory Innovation Score: 6 The coalition agreement for the Rutte IV government was entitled, "Looking after each other, and toward the future" ("Omkijken naar elkaar, vooruitkijken naar de toekomst"). "Looking after each other" implied paying detailed attention to what had gone wrong in the past in terms of miscommunication and distrust. Arguably, the central government paid most attention to restoring citizens' trust. The key notion here was replacing bureaucratic rigidity by "customization" ("maatwerk") as a solution for citizens who might otherwise fall between the cracks. Several of the major executive agencies have set up so-called customized workplaces. There are now several within the Employee Insurance Agency, as well as within the Social Insurance Bank. Customized workplaces are also emerging in other places: for example, the Immigration and Naturalization Service (IND) in Amsterdam has opened its first customized work desk, and since 2021, the central government has maintained a Multiproblem Measurement Desk to help implementers in multiproblem situations.

As to be expected from a government with a prime minister who quipped that politicians with future vision ought to see their eye doctors urgently, there is no dedicated central government unit for strategic foresight. In a 2021 study, public administration scholars observed that the Algemene Bestuursdienst – a training and selection center for a pool of some 1,500 high-level civil servants for top-level positions in all Dutch departments - has too little strategic orientation and is too focused on operational management and recruitment, thus failing to help managers see links between present and future social tasks. In 2022, the Ministry for the Interior published a "Guide to Civil Servant Craftsmanship" ("Gids Ambtelijk Vakmanschap") that is manifestly a response to disturbed politician-civil servant relationships (see also "Quality of Horizontal Coordination"). Regarding a more strategic approach, both the Council for Public Administration and the Dutch School for Public Administration have published reports focusing on transition management and the need for policy learning as novel approaches to policy innovation in the face of systemic change.

The years 2022 and 2023 saw an avalanche of futures studies by all government-supported knowledge and advisory institutes (CPB, SCP, CBS, KNMI, PBL, etc.) and the agricultural university (Wageningen University

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Research). All of these studies used standard scenario methodology. The Scientific Council for Government Policy produced an awareness-raising major futures study on the challenges of AI as a key system-wide technology. Since spring 2020, the National Institute for Public Health and the Environment (RIVM) has operated a behavioral unit, originally tasked with supporting COVID-19 policy. The behavioral approach to policy design is also being picked up, less formally, by the CPB, SCP and PBL. For example, the government has produced lists of what individual citizens or families can do to alleviate the burdens of climate change and energy reduction.

Parliamentarian Pieter Omtzigt, by adopted motion, advocated the establishment of a think tank focusing on the future of taxation and the tax services. New GL/PvdA leader and former Green Deal Eurocommissioner Frans Timmermans has also called for long-term future policy studies by "cathedral architects." Universities and some larger municipalities have started policy labs, frequently as frugal public/private partnerships and with AI startups and businesses as private partners.

All in all, the Netherlands confirms its image as a very reluctant governance and policy innovator (see previous SGI reports) that is chronically delayed in arriving at major decisions concerning its strategic future.

Analytical Competence

(In this text, "regulatory impact assessment" has the meaning of "all modes of ex ante, contemporaneous and ex post policy evaluation.") In recent years the Dutch government has written mainstream public administration and policy analysis insights into law in the form of one synthesizing policy evaluation system (the Rijksbreed evaluatiestelsel).

According to Article 3.3 of the Compatibility Law (CW), parliamentarians and ministers are responsible for the effectiveness and efficiency of the financial management of tax resources. Article 3.1 requires that government policy proposals should include an explanation of 1) the objectives being pursued, along with their effectiveness and efficiency; 2) the policy instruments to be used; and 3) the financial impact on the state and, where possible, the financial impact on sectors of society. Specially, since 1 November 2021, policy proposals costing more than €20 million have been required to include an explanation of the policy goals, instruments, effectiveness, and intended monitoring and evaluation instruments, at the request of the House of Representatives.

Effective Regulatory Impact Assessment Score: 6 SGI 2024 | 45 Netherlands Report

Stakeholder involvement is preferable; it is ingrained in the Dutch "polder" culture, and (perhaps) therefore not legally required. Stakeholders are the governmental and no-governmental organizations that constitute the policy network around a particular policy issue, as shown by everyday practice or through a force-field analysis (see also "Civil Society"). To ensure that MPs see them, the results of this analytic exercise in policy formulation are to be included in the main text of the bill as proposed to parliament. Scientific standards are imposed by the Knowledge Center for Policy and Regulation (KCBR). Faithful to mainstream public administration and policy analysis, this organization's Policy Compass recommends paying attention to the reason for the policy proposal, the problem description, the objectives and the need for the proposal. It also asks for a "golden oldie" from public administration: the policy theory, or "the set of assumptions and research results on which the conclusion can be based." There are also uniform rules for conducting a societal cost-benefit analysis.

Commissioned by the Ministry of Finance, which is legally tasked with supervising all financial activities carried out by other departments, "Policy Choices Explained CW3.1" was evaluated in 2020. Results were doubly disappointing. Departmental policymakers indicated that lawmakers paid little attention to the information provided, which makes the policy framework a compulsory check-box exercise. Policymakers engage in "fiction writing" – that is, they justify policy choices with "technical arguments" that in fact had little or no place in the actual decision-making process. Parliamentarians admit that they often do not focus first on effectiveness and efficiency; rather, their own political priorities take pride of place. Sadly but wisely, the evaluators concluded: "The extent to which political ambitions and effectiveness of concrete policy instruments are linked in the political debate could perhaps be greater than it is now." It may be assumed this judgment holds for later years as well.

On the bright side, there are plans to include the concept of "broader prosperity" ("brede welvaart") in the system outlined in the Policy Choices Explained CW3.1 document. The new Policy Compass tool can help with this, as it contains guidelines for the application of the broader prosperity goal and public values in policy preparation. The Sustainable Development Goals (SDGs) of the United Nations are also involved.

Effective Sustainability Checks Score: 7 When in the early 1970s, environmental impact assessments (EIAs) blew over from the United States to Europe, imitation and adoption was fairly straightforward. The purpose was – and still is – to give EIA its rightful place in public decision-making and thereby also increase policy transparency and the involvement of stakeholders and citizens. An Environmental Impact Law

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determined an EIA procedure in the Netherlands, specifying conditions for public registration of new activities, creating an expert commission (Commissie mer) to advise on all quality aspects and definining the scope of the EIA report (both at the start - scoping document - and the end - the quality assessment – of the report-writing process). It defined the legal requirements for positive decisions by the competent authorities (mostly provincial and municipal governments), although these of course frequently initiated initiatives requiring EIAs themselves themselves. This latter fact underlined the importance of the EIA Commission (Commissie mer) as an independent third party of experts. Under the current EMA (valid until 1 January 2024), competent authorities are required to request all strategic environment assessments (SEAs) and ordinary EIAs for certain complex projects, and ensure that these are reviewed by the National Commission for Environmental Assessment (NCEA). In effect, this means the NCEA has a monopoly for independent quality review of these SEAs and EIAs. In 2017, the NCEA reviewed about 140 projects, 50 of which had been requested voluntarily. The NCEA reviews the documents to ensure the information is complete and correct. In 2017, for example, 70% of the assessments reviewed proved to lack essential information.

Since those early days, the volume and complexity of legislation relating to spatial and environmental aspects of the physical environment and its impact on human beings (particularly but not only, health) has exploded. As a result, current environmental law is fragmented and divided among a large number of different laws and regulations. Each law focuses on a partial interest, and has its own system and terminology. As a result, one law sometimes contradicts another. Environmental law thus delays and frustrates many activities, and sometimes even makes new developments toward greater sustainability impossible.

In the early 2010s, experts started to contemplate possibilities for a more consistent, integrated and procedurally simpler and faster approach to EIA. The key idea was to turn the attitude of EIA experts and policymakers from, essentially, "No, unless..." into its opposite, "Yes, provided that..." In an "environment vision," a municipality defines the boundary conditions that activities must meet. As a result, the EIA report, now considered the starting point for developing an environment vision, also changes from thinking about a new activity "from the inside out" to thinking "from the outside in" – that is, the new activity as accommodating and fitting into a broad and flexible environment vision. During the term of the plan, details regarding which developments occur where can be filled in more flexibly than before. Monitoring and interim evaluation studies are part of a flexible, learning-oriented new planning style. Breaking down complex new initiatives into

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time-specified action plans becomes a repeated learning process without any specific time horizon.

By 2016, the effort to streamline a confusing patchwork of sectionally segmented zoning plans for coherent sustainable development goals resulted in the preliminary decision to replace the rigid system of area-wide "bestemmingsplannen," or zoning plans, with open and flexible "environment visions" ("omgevingsvisie") to be developed by all competent authorities. The new Environment Act integrates all 26 laws and regulations in the environmental domain into one law, four governmental decrees or general administrative orders (Algemene Maatregel van Bestuur, AMvB), and one regulation. This system change is among the largest legislative operations in the Netherlands' recent history, and has major consequences in practice. For this reason, the government reserved a long period for experimenting and experience gathering before actually putting the law into force on 1 January 2024. Both the Ministry of Infrastructure and Environment and the National Commission for Environmental Assessment (NCEAS) have published a considerable number of pilot reports with case studies. To what extent this is a representative sample or the result of cherry-picking is uncertain.

To make the implementation and operation of the law as simple and unambiguous as possible, the Environmental Law systematics are based on those of EU regulations. By keeping the granting of permits as simple as possible, procedures will not take unnecessarily long. Initiators can quickly obtain clarity for all the activities they wish to carry out by making a single application at a single desk (one-stop shop). To make integrated licensing and decision-making possible, good and coherent data must be available. Digital support – one of the crucial requirements for putting the Environment Act in force – turned out to be a near insurmountable bottleneck, resulting in five delay decisions between 2016 and 1 January 2024, when the law finally took effect.

Of course, not everybody is happy about having a broad and flexible Environment Act. Many interest and stakeholder groups have lost their legal shields; more generally, citizen groups, stakeholder organizations and legal experts have voiced grave concerns about legal assessments and protection under the law. The implementation capacity of the cottage industry of consultancies that produce EIA reports, as well as the supervisory quality-testing capacity of the NCEAS will be stretched to the utmost in the beginning. ICT support is also likely to remain a bottleneck. It could be argued that the idea of broadening EIA procedures and making them more flexible with a view to consistent sustainability policymaking boils down to an effort to replace closed expert and legal judgment with more open and flexible political

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considerations, in which competing interests will have to be balanced via integrated political judgments. Whether or not this will be successful will in large part depend on the degree to which the public genuinely participates in vision development and monitoring practices.

Effective Ex Post Evaluation Score: 6 One optional element of the recently introduced comprehensive system of policy evaluation is a process called Toolbox Policy Evaluation. In an effort to improve the generally contestable nature of departmental policy evaluation, the Toolbox offers practical starting points for indicating the expected effectiveness of spending in advance, and for evaluating it afterward. It appears as if even the Ministry of Finance is looking at policy evaluation not just as an element of ex post financial accountability, but also as part of policy learning cycles. The Toolbox authors claim that the complexity of social tasks and thus of policy learning in multilevel policy environments is taken into account in these instruments.

Part of the Toolbox is a "Guide to Meta Policy Audits" (Handreiking Beleidsoorlichtingen) – that is, a meta-evaluative exercise intended to assess the long-term effectiveness of policies. This may be part of a tendency to move away from a focus on single, case-specific ex post evaluation studies to a focus on the construction of broader, more balanced departmental knowledge portfolios, in which several ex post evaluation studies are embedded as elements in a larger body of knowledge accessible to policymakers and other participants in policy subsystems. The extent to which such trends in evaluation studies really inform evaluation practices at the departmental level is not yet clear.

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Sustainable Policymaking

I. Economic Sustainability

Circular Economy

Circular Economy Policy Efforts and Commitment Score: 5 The Netherlands has had a circular economy (CE) strategy since 2016. Its goals include a 50% reduction in raw material consumption by 2030 and a full-fledged CE by 2050. The strategy has been updated several times. The National Circular Economy Program (NCPE) 2023 – 2030 is the most recent such update. It aims for four general subgoals: 1) reducing raw material usage, for example via a significant increase in circular procurement (see Manifest Maatschappelijk Verantwoord Opdrachtgeven en Inkopen (MVOI) 2022 – 2025); 2) substituting raw material, for example by mandating a percentage of recycled content; 3) extending product lifetimes, especially through a registry for repairers of electric and electronic goods; and 4) transitioning to high-grade processing, for example by reducing waste incineration by subnational governments and firms, and improving waste separation by residents.

Subgoals are directed to the overall most impactful product groups: consumer goods (electronics, textiles, packaging), plastics (in packaging, industry and agriculture), construction (housing, concrete viaducts and bridges, road surfaces) and manufacturing (wind farms, solar PV systems, climate control systems).

The NCPE 2023 is the national policy response to continuous progress monitoring and policy evaluation, most recently the second Integrated Circular Economy Report 2023, published by the National Environmental Assessment Agency (Planbureau voor de Leefbaarheid, PBL). This is the coordinating body of a consortium of knowledge institutes permanently engaged in improving and expanding CE indicators and their observation and measurement. The findings of monitoring run counter to the image of the

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Netherlands as a frontrunner in the CE transition. This image is based merely on its 2022 top score in the EU in the category of circular material use rate. The overall realistic conclusion is that limited progress is visible in parts of the transition process, and that there are no clear signs of transition acceleration. This suggests that accelerating the transition process is crucial, given the significant level of ambition. Carrying out an acceleration and intensification of CE policy will require a cabinet-wide approach and intensive involvement of all ministries. Ensuring that raw materials are handled significantly more efficiently will require changes in the rules of the game, tax incentives and international trade that affects the policy areas of different ministries.

In the Rutte IV government, the secretary of state (a cabinet member ranked beneath a minister) for infrastructure and water management was responsible for coordinating the transition. This means that she was tasked with implementing initiatives to accelerate the transition throughout the Netherlands and in all sectors, working together with all policy partners in the area of the circular economy. The current product chains involve the Ministry of the Interior and Kingdom Relations (construction, plus coordinating ministry for spatial planning), the Ministry of Economic Affairs and Climate (industry, plus coordinating ministry for climate), the Ministry of Agriculture, Nature and Food Quality (agriculture), the Ministry of Infrastructure and Water Management itself, and the Department of Foreign Trade and Cooperation (in Dutch: Buitenlandse Handel Development Ontwikkelingssamenwerking or BHOS). Once every two years, the secretary of state holds bilateral meetings with the ministers of these ministries on the progress made to see whether any adjustments are needed.

In typical Dutch collaborative governance, or the poldering style, the secretary of state chairs a National Administrative Consultation Platform (in Dutch: Bestuurlijk Overleg). All parties involved are represented in this group, including the Association of Netherlands Municipalities, the Association of Provinces of the Netherlands, the Association of Water Authorities, VNO-NCW, MKB-Nederland, MVO Nederland, FNV, VCP, Natuur & Milieu, and De Jonge Klimaatbeweging, as well as the ministries involved in implementation and the chairpersons of the transition teams. It is still being investigated how knowledge institutes, financial institutions and consumer organizations can be part of the National Administrative Consultation Platform.

All in all, it looks like everything is "Dutch normal." From the content perspective, circular economy policy, governance procedures and monitoring look fine at first glance; but a look inside the implementation practices and collaborative arrangements, along with an evaluation of policy outputs to date,

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reveals a policy of delay, procrastination and deliberate blind spots. Judging by deeds rather than words, the government's real commitment to transitioning to a circular economy is hesitant and questionable.

Viable Critical Infrastructure

Policy Efforts and Commitment to a Resilient Critical Infrastructure Score: 7 Under the oversight of the minister of justice and security, a National Coordinator for Counterterrorism and Security (NCTV) coordinates viable critical infrastructure policies. These cover the areas of energy, telecommunications/internet, transportation, drinking water, surface water, chemicals, nuclear, financial transactions, government information (like civil registration and government-citizen communication), defense – and since very recently. healthcare institutions. This vast policy field is fragmented over seven ministries: Economic Affairs and Climate; Infrastructure and Water Management; Finance; Internal and Kingdom Affairs; Justice and Security; Defense; and Public Health, Welfare and Sports.

In each case, the line ministry establishes general frameworks for the sectors under its responsibility. This includes sectoral policies, laws and regulations, as well as implementation of the "vital cycle" – that is, assessing whether a given process or service is "vital." It also provides support such as simulation and training. The assessment of whether a process or service is vital is made by the responsible line department. This involves analyzing whether the disruption, failure, or manipulation of a process or service could have such serious consequences that it could damage national security.

Within these processes, one or more organizations – such as private companies, independent administrative bodies and parts of the central government – are important for the continuity and resilience of the process. These organizations are referred to as the "vital providers." Vital providers are informed of this status by the line department. Security regions provide support to vital providers in the event of imminent disruption or failure when capabilities are inadequate and public order and safety are at risk. For example, during the COVID-19 pandemic, safety regions were the implementers of lockdown and other public safety measures.

The National Coordinator for Counterterrorism and Security (NCTV) serves as a coordinator in efforts to protect vital infrastructure. This involves a cross-sectoral approach, and entails activities such as drawing up general policy documents and legislation, and developing resilience-enhancing instruments such as the vital cycle. Within the digital domain, the National Cybersecurity Center (NCSC) provides assistance to vital providers, and generates information and advice on threats and incidents.

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Although the Netherlands has a reputation for high-quality infrastructure such as roads, waterways and public transport, the Ministry of Infrastructure and Waterways reports a decline: more and longer traffic jams; overdue maintenance for bridges, dikes and river/canal banks; diminishing numbers of bus connections; and more disruptions and less frequent train connections. The ministry has been forced to change its priorities from expansion to maintenance. Another area in which critical infrastructure is endangered is electricity grid congestion. Several new firms and even citizens trying to install home heating water pumps are lining up, waiting for expansion projects to be completed.

Decarbonized Energy System

Policy Efforts and Commitment to Achieving a Decarbonized Energy System by 2050 Score: 8 Looking at past policy performance through 2021 in the area of transitioning to a decarbonized energy system, the Netherlands is a laggard or a mid-tier player. Renewable energy accounted for 15% of total energy consumption in 2022. In 2021, it was 13%. Energy consumption per person in the Netherlands fell to 154 gigajoules in 2022, the lowest level since 1970. This is mainly because people consumed less gas due to the war in Ukraine.

The Netherlands was 77% dependent on energy from abroad in 2022. This percentage had not reached this level since the State Mines opened in Limburg in 1906. Energy consumption per capita was highest between 1995 and 2010, and has been declining since 2013 despite population growth as homes and cars became more fuel-efficient. Milder winters have also played a role. Especially after the Russian invasion of Ukraine, energy prices rose sharply. As a result, people consumed less energy for fear of high bills. Since then, energy prices have dropped significantly.

The transition to renewable energy has been an incremental one. Generally speaking, the intention is to use energy more economically; to shift from coalgenerated electricity to solar and wind power; to shift from natural-gas-based heating systems to sustainable heat such as geothermal heat, residual heat and green hydrogen; to involve local residents by giving them the opportunity to participate in or co-own local energy projects; and to smartly integrate energy projects into the environment and landscape. The Netherlands generates renewable energy mainly via offshore wind turbines, wind turbines on land, and solar panels on roofs and in solar parks. In the future, technologies such as geothermal heat, residual heat and green hydrogen will be added. The government is also committed to the use of nuclear energy.

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As part of its neoliberal policies, the central government encourages companies to invest in renewable energy production. The government also stimulates the use of sustainable energy by private individuals. For example, more and more homes are giving up the use of gas. The Dutch are also increasingly engaging in energy-saving measures and generating sustainable energy at home. There is a subsidy for individuals who want to generate sustainable energy using a heat pump or solar water heater. A national subsidy for solar panels is being phased out, but there are other financial programs in place.

For Minister of Energy and Climate Rob Jetten, just facilitating these market developments appeared too slow. He argued that companies were not making enough headway in the area of sustainability, which is why the government began becoming "more proactive than we have seen in decades." Jetten presented the National Energy System Plan (NPE) in January 2023. This plan sketches the contours of the energy system of the future. It also discusses the path toward realizing this system, and how citizens, businesses, cogovernments, state-owned companies, grid managers and other stakeholders can help shape the system.

The plan entails a vast monitoring system that includes:

- Annual monitoring: The House of Representatives is informed annually by the cabinet about the progress of the energy system and the realization of individual plan elements within the NPE.
- Annual energy memorandum. The Energy System Monitor and the Climate and Energy Foresight Exploration (KEV) are then used as inputs for the Energy Memorandum. In this document, the government assesses the progress made in the past year compared to the intended (interim) results looking toward 2050.
- Five-year review and update: The NPE will be updated in its entirety at least every five years. This is in line with the cycle laid down in the Climate Act for the adoption of the Climate Plan and the EU obligation to submit an integrated national energy and climate plan (INEK) to the European Commission.

Realizing such an integrated energy system will require new partnerships. A good example is the Regional Energy Strategies (RES) system. Within the context of the RES, governments work with the social partners, grid operators, business and, where possible, residents to develop regionally supported choices. Municipalities are tasked with making a democratically legitimized final decision. Of course, implementation risks are legion. Strong opposition is likely from carbon energy-dependent businesses and citizens unwilling to pay higher energy prices or who are resisting investments in energy-saving devices. Moreover, feasibility already proving to be a bottleneck, with long

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project lead times, lengthy decision-making processes, and disputes between public and private initiatives. Shortages of required technical personnel and the financing needed for the transition are added complications.

Adaptive Labor Markets

Policies Targeting an Adaptive Labor Market Score: 6 By conventional standards, the Dutch labor market is doing fine. In late 2023, 73.1% of the 15- to 75-year-old population had a paid job; 5.4 million (56.7%) people were working on the basis of fixed contracts, 2.7 million (27.8%) had a flexible contract, and 1.2 million (12.4%) were self-employed. These data show that the Dutch labor market is two-tiered, in that it separates (typically relatively older) "insiders" with significant job security and (older and younger) "outsiders" who are often "independent workers" lacking unemployment protections and having little to no job security. The OECD considers the Netherlands to be an outlier in Europe in terms of work flexibilization. The overall unemployment rate stood at 3.7%, while the youth unemployment rate was 8.8%. Both figures ranked easily in the top 10 among the OECD countries. In 2022 - 2023, 38% of companies indicated that labor shortages were the main obstacle to more production or operations. According to the Central Bureau of Statistics, growing labor shortages are due to the aging of the workforce; a preference for part-time work, especially among women; fast economic growth since COVID-19 crisis due to the sustainability transition and a severe housing shortage; a disconnect between labor supply and demand in terms of occupation, education and skills; and increased work pressure resulting in more sick leave (at 5.6%, of workers taking leave the highest level ever measured).

In 2022, half a million part-timers indicated they would like to work more hours, and would be readily available to do so. Enabling part-timers to work more hours is therefore often considered an obvious way to reduce staff shortages. The Flexible Working Act (formerly the Working Hours Adjustment Act) already allows employees to ask the employer to allow them to work more or fewer hours. This act stipulates that the employer must grant the employee's request unless compelling business or service interests oppose it.

Ever since the 2018 advice of the Borstlap Commission, the government has paid lip service to the importance of lifelong development. The Rutte III coalition agreement included the goal of achieving a breakthrough in the field of lifelong learning. The government launched some programs in addition to the instruments developed by the business community. A personal lifelong learning budget (PLLB) became part of all collective bargaining agreements.

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The Rutte IV cabinet continued this policy, creating a budget for training subsidies along with a scheme aimed at strengthening the learning culture in small and medium-sized enterprises. Unfortunately, monitoring and evaluation results of all these schemes show disappointing results.

Private employment agencies are not very helpful in realizing public goals like the shift from flexible to fixed-contract jobs, or from lower-skilled to the higher-skilled jobs needed for the sustainability transition. A 2020 Graydon study found that private employment agencies will facilitate job seekers' preference for employability over job security. Job placement organizations are increasingly shifting toward segmentation, which allows them to specialize in specific markets or job groups. This impedes rather than facilitates worker mobility across firms, industries or economic sectors. An important manifestation of such segmentation in private employment agencies is the way they specialize in different types of labor immigration to help fight labor shortages. In 2019, job placement agencies handled almost 260,000 labor migrants from EU/EFTA countries (mostly Poles, Romanians and Bulgarians) for low-skilled jobs in logistics, horticulture and the food industry (like meatpackaging, etc.). The number of highly skilled expats has grown from 7,760 in 2014 to 26,000 in 2023. Partially attracted by significant tax benefits, these workers have come from India, China and the United States to make up for the lack of technically and scientifically trained workers in the microchip industry (ASML) and the pharmaceutical sector and at universities.

In mid-February 2023, the Dutch Labor Inspectorate published an investigation into the functioning of the work and income system. The main conclusion: Vulnerable job seekers receive insufficient support; priority is given mainly to those already within the labor market. Unfortunately, the conclusions drawn by the Labor Inspectorate are not at all new. The same conclusions were drawn in 2008.

Policies Targeting an Inclusive Labor Market Score: 7 In a context of very low overall unemployment rates (between 3.5% and 3.8%) and significant labor shortages, the urgency of boosting inclusivity in the labor market is relatively less pronounced. As of 2021, 77.1% of women aged 15 to 65 not in school were employed, compared to 86.8% of in this category men. Both Dutch men and women ranked third in the EU in terms of net employment rates. While the average number of hours worked among women increased from nearly 27 hours per week in 2013 to 29.2 hours in 2021, the Netherlands continues to lead Europe with regard to part-time work. Nearly two in 10 employed men and almost seven out of 10 employed women had part-time jobs in 2021. Following the birth of a first child, many women opt to reduce their working hours, influenced partly by personal choice and partly by complex tax policies that make additional work less financially rewarding.

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Over the past decade, the employment rate among young workers with a non-Western migration background (aged 15 to 25) has notably risen from 44% in 2011 to 59.5% in 2021, surpassing the growth among young people with a Dutch background. Notably, labor market participation rates increased significantly among young individuals with Turkish (58.9%) and Moroccan (76.7%) backgrounds. However, unemployment rates among young people with a migrant background remained higher in 2021 (15.4%) than was true among this group's native Dutch counterparts (7.5%).

More generally, the labor market for people of all ages with a non-Western migration background is notably noninclusive. Recent research, based on sending 20,000 fictitious cover letters to existing job openings, suggests that labor market discrimination is structurally ingrained and increasing. Efforts to tackle such discriminatory practices through policy or legislation have been largely unsuccessful.

Regarding incentives and policies to encourage labor market entry or increased working hours, particularly for young people not in employment, education or training, the Dutch government has only weak measures in place. The government's Early School Leave policy aims to: 1) reduce the annual number of school dropouts from 26,000 to a maximum of 18,000 by 2026; 2) assist early school leavers in returning to education; and 3) help young people in vulnerable positions transition to further education or find employment.

Currently, the government is developing new legislation to combat youth unemployment, focusing on providing adequate guidance and support to young people who have not successfully entered the labor market to achieve economic independence. This includes extending the Regional Notification and Coordination (RMC) function to young people aged 23 to 27 without initial qualifications, and enhancing career guidance in secondary vocational education (MBO levels 1 and 2) both during and after training.

Policies Targeting Labor Market Risks Score: 7 Although government regulations systematically and automatically adjust the pension age based on increasing life expectancy, they only moderately mitigate labor market risks for groups such as those over 66 – 67 years old (depending on the birth year). In 2023, there were over 300,000 workers aged 65 or older (3.3% of all employed), many of whom were gainfully employed or self-employed, including artists, truck drivers and tailors. Although employment agencies offer placements for those over 50 or willing to work past 65, this population faces stubborn discriminatory biases from employers, labor unions (due to pension liabilities in collective labor agreements, CAOs) and the government, with concerns focusing on high wage costs versus

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perceived lower productivity and creativity. Starting 1 January 2024, the government is gradually phasing out the labor cost tax advantage for employers hiring older workers.

Studies indicate that young disabled individuals are at high risk of long-term financial hardship, particularly due to their vulnerable position in society. Research concludes that the current fragmented policies, relying on self-reliance, social network support and local government responsibilities for integrating state support systems are ineffective and inefficient.

Collective agreements negotiated by labor unions to protect workers' rights regarding various working conditions still function effectively. However, union influence has weakened in recent years, with fewer than 20% of employees in some sectors remaining union members, and these memberships skewing toward older demographics. This situation means that a small minority of workers (e.g., among metalworkers or teachers) influence sector-wide employment terms. It also results in less representative consultation processes, often focusing on arrangements beneficial to older workers (see also "Effective Civil Society Organizations (Capital and Labor)"). This dynamic is supported by a quasi-contractual incorporation clause in collective bargaining agreements, making these agreements binding for all workers within a sector regardless of union membership.

Most employers accept the incorporation clause due to economies of scale with regard to transaction costs. However, in SMEs and certain sectors, there is a shift toward company-specific agreements in which works councils substitute for labor unions. If this trend persists, labor laws may need revision to enhance works councils' rights, or to strengthen and institutionalize the legal basis of the incorporation clause.

The portability of social rights depends on international treaties and national conditions. Generally, state pensions (AOW), worker's disability benefits (WAO), disability insurance for the self-employed (WAZ), benefits under the law on work and income (WIA), benefits under the law on surviving dependents (ANW), and sick leave benefits are unconditionally portable within the EU, EEA and Switzerland, with continued eligibility monitored in these countries. However, benefits like unemployment benefits (WW), surcharges on other benefits (Toeslagenwet) and benefits for disabled youth (Wajong) face portability restrictions unless individual arrangements are made with the relevant benefit agencies.

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Sustainable Taxation

Policies Targeting Adequate Tax Revenue Score: 5 In a brief promotional clip, the Tax Service (Belastingdienst, BD) identifies its mission as "bringing in money for The Netherlands Ltd.," aiming for digital transactions where possible and engaging in personal interactions when necessary. However, the clip also highlights a disconnect: Although 78% of Dutch citizens shop online and 83% use online banking services, the BD primarily communicates with its millions of clients via through postal letters. This massive operation involves 25,000 civil servants out of the 110,000 employed by the national government, handling 20 million queries, 1 million refunds, 500,000 objections and 200,000 office visits annually. Despite these challenges, tax collection itself appears on the surface to function well.

Nonetheless, the BD faces significant challenges. Once considered to be one of the most advanced tax authorities globally, it now operates on outdated computer systems and is struggling with overdue maintenance of critical ICT infrastructure. These issues jeopardize future tax collection, prompting the government to postpone necessary tax policy updates until after 2026. Compounding these problems are structural staff shortages resulting from an ill-conceived early pension scheme, which has further hampered citizen services.

Recent disclosures revealed that the BD categorizes implementation and compliance risks as "high" across five tax categories, collectively generating nearly €100 billion in revenue, a quarter of the state's income in 2023. The BD's ability to uphold complex tax laws has been compromised over the years, exacerbated by its dual role in tax collection and the administration of various supplements, allowances and refunds.

Taxation in the Netherlands is intricate and opaque. Income policies rely not only on tax rates and brackets but also on credits, benefits tailored to household situations and incomes, and a labyrinth of exemptions, deductions and adjustments. Adjusting allowances and supplements is technically simpler than creating new subsidies, which requires legislative changes and more time. This complexity burdens both taxpayers and tax administrators alike. For taxpayers, this complexity sometimes results in a "poverty trap," where accepting paid work or a slight increase in income can lead to a net loss due to reduced allowances or exemptions. The infamous child benefit scandal, which eroded trust in Dutch governance, directly stemmed from these complexities and a strong focus on fraud detection.

ICT failures have also compromised legal standards. Algorithms used for benefit calculations and fraud detection were found to discriminate against SGI 2024 | 59 Netherlands Report

non-Dutch households. Despite warnings, the BD proceeded with the use of potentially discriminatory algorithms, prioritizing organizational interests over legal compliance and fundamental rights. Political pressures from the Ministry of Finance further obstructed transparency in tax policies, leaving citizens and businesses unaware of updated interpretations of tax laws, potentially resulting in overpaid taxes.

Policies Targeting Tax Equity Score: 5

Regarding horizontal equity, income taxation adheres to a principle of progressivity ("draagkrachtbeginsel"). However, concerning vertical equity, the overall outcome of the system is regressive, though less visibly so. Pre-tax incomes and benefits have become more unequal, but government tax policies have effectively adjusted them to achieve greater equality in outcomes. The Gini index for net incomes, adjusted for household size, sits just below the European average of 0.3 and has remained stable for the past two decades. In contrast, the Gini index for wealth has consistently hovered around a high 0.8 for decades.

The crux of the issue lies in the differential treatment of capital and labor within the tax system. Labor income is subject to progressive taxation, while income from shares and investments is subject to regressive taxes. This segmented tax structure has widened the gap between the wealthiest and middle-to-lower income groups. Despite corporations generating about 68% of labor- and consumption-related tax revenues, they contribute only 10% to total state revenues. This disparity primarily stems from the contrasting tax treatments of labor and capital. Consequently, 61% of wealth is concentrated among the wealthiest 10% of households, leaving 25% of households in net debt.

Recently, the Senate approved a "tax reform" package aimed at modestly enhancing vertical tax equity within the existing framework. Notably, the system used to treat labor and investment income differently remains unchanged. However, implementation faces delays until 2026 or later due to operational challenges and issues within the BD, despite a judiciary directive to reform the investment income system promptly.

Policies Aimed at Minimizing Compliance Costs Score: 6 The Tax Office (Belastingdienst, BD) provides extensive information to taxpayers, but most deductions must be personally filed in order to receive a tax refund. Organizations like the Consumer Association and the Association of Homeowners regularly offer tips for filing tax returns. Given the complexity of the Dutch tax system, it is little surprise that there is a thriving industry of advisers – from sole practitioners to large firms – offering tax consultancy services. "Belastingadviseur-wijzers" assist individuals and small businesses in navigating different advisory options and corresponding rates, which started

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at €60 in 2023 but can vary widely based on personal or business circumstances. Appeals incur court fees starting at €50, rising to €184 for appeals involving dividend or sales tax.

Because tax policy and interpretations have not been well communicated, individuals, businesses and consultants may have based recent tax returns on outdated rules, potentially resulting in overpayment of taxes.

Moreover, the BD could be more supportive. For instance, while any online shopping service can accept payments via PayPal or iDEAL, the BD has yet to implement this functionality, citing excessive new legislation and the need to maintain existing laws.

Fifteen years ago, the Dutch BD was among the world's most advanced tax authorities, known for its slogan: "We can't make it more fun...". Today, it is struggling to simplify an overly complex system. State Secretary Marnix van Rij (CDA), who was responsible for tax reforms under the Rutte IV government, aimed to "reduce the number of tax schemes by evaluating them every five years" and "abolish, cut back or adjust negatively evaluated schemes." However, eliminating outdated regulations often proves more challenging than introducing new ones. For example, when the Court of Auditors recommended reviewing the agricultural exemption regulation in 2021, it lacked political support. The finance minister of the time remarked that the Court's recommendations ran up against "the law of political gravity" in the parliament.

Errors in allowance settlements and other mistakes result in significant litigation costs. Following a Supreme Court ruling, hundreds of BD employees are rectifying levy payments wrongly imposed on assets, addressing some 310,000 objections. Similarly, hundreds of officials are working to compensate parents affected by the child benefit scandal. These "recovery cases" impact the BD's ability to handle routine tasks, as outlined in its 2023 annual plan.

Policies Aimed at Internalizing Negative and Positive Externalities Score: 7 Under the terms of the 2019 Dutch Climate Accords – a "triumph for poldering" – large companies will face a carbon tax while also receiving subsidies to adopt cleaner practices using green hydrogen. Furthermore, they will be permitted to capture and store greenhouse gases in seabeds. Coal-fired power plants, scheduled to close by 2030, will receive "green" subsidies to facilitate the transition to greener technologies. By that year, thanks to new wind turbines and solar panels, 75% of Dutch electricity is expected to be sourced from renewable sources.

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In terms of internalizing positive and negative externalities, the government adopts a balanced approach that differs from the conventional economic wisdom preferred by most experts. Rather than relying solely on punitive measures such as carbon taxes and regulatory levies, the government also incentivizes companies to adopt greener technologies through subsidies. This approach reflects a broader struggle between two policy paradigms: that of traditional neoclassical economists on the one hand, who advocate for correcting market failures through negative incentives like taxes and regulatory levies, and that of transition thinkers on the other, influenced by socalled science, technology and society (STS) theories. These latter thinkers argue that market-failure theory alone is not sufficient, and that addressing complexities, dependencies and uncertainties requires a more proactive role from government as a guiding force and coordinator (cf. Mazzucato), as exemplified by Dutch policymakers in various contexts (see e.g., "Circular Economy" and "Effective Climate Action"). Under this paradigm, successful ecological transitions also necessitate positive incentives such as "green" subsidies and tax exemptions for corporations, as well as nudging strategies aimed at citizens.

Sustainable Budgeting

Sustainable
Budgeting
Policies
Score: 7

Governmental budgeting is an officially rule-based, standardized, year-long and complex process that involves processing numerous formal statements and account documents. Even members of parliament require specialization, and have begun to complain that they can no longer easily access the most relevant data and policy choices.

In addition to this complexity, the past few years, which have included the COVID-19 pandemic and external events in 2022 such as the war in Ukraine, energy price shocks and asylum crises, have prompted rapid "emergency" responses with significant budgetary consequences. These responses (40 in 2020, 59 in 2021, 34 in 2022) are legitimized by an escape clause in the Comptroller Act, Article 2.27, which allows ministers discretionary power with only retrospective parliamentary approval by appealing to the "national interest."

Moreover, expert views on "sound public budgeting" have evolved considerably in recent years. Under the new thinking: 1) a budget deficit no longer automatically implies austerity policies; 2) budgetary policy can and should be used to positively impact economic growth; and 3) governments can react promptly and decisively during a crisis.

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Another recent development is the publication of a Broad Prosperity and Sustainable Development Goals Monitor on the third Wednesday of May (Accountability Day), following consultations between the cabinet, the House of Representatives and the Central Statistical Service (CBS). Efforts are currently underway to integrate the Broad Prosperity Monitor into the regular budget and policy cycle. Experiments with so-called fact sheets are linking key components of departmental budgets with relevant indicators from the Broad Prosperity Monitor and indirectly with the Sustainable Development Goals. These are intended as "growth documents," with the aim of further adapting the set of indicators in the future.

As a consequence of this new budgetary approach, the government has established several special funds outside the regular budget, albeit somewhat constrained by a public investment threshold. These include the Corona Support Fund, the Ukraine Fund, the Climate and Transition Fund, the Nitrogen Fund, the National Growth Fund, the House Building Fund, the Infrastructure Fund for the Northern Provinces (as compensation for the gas crisis), the Mobility Fund, the Defense Equipment Fund and the Delta Fund. Prioritizing long-term public investments has meant the state has less financial reserve against future financial risks; the CPB projected a public debt of 28% of GDP by 2060 without targeted public investments, but said debt levels would reach 92% with such investments. Another risk concerns the possible erosion of parliamentary budget rights. From a democratic and public accountability perspective, the General Accountability Office (Algemene Rekenkamer) has warned since 2016 that an ever-larger share of nationally collected taxes (fully two-thirds in 2019) is spent with minimal parliamentary budgetary oversight. The Council of State (Raad van State) is increasingly concerned about this problematic situation.

Despite these growing concerns, in September 2022, the Rutte IV government initially committed to a substantial increase in spending for special projects, including the implementation of a price ceiling to limit the effects of sudden increases in energy expenses for most citizens. This was dependent on the presence of very favorable economic conditions, especially a very low interest rate on government loans. However, by April 2023, the minister of finance was already calling for caution, if not a return to austerity measures.

Sustainability-oriented Research and Innovation

Research and Innovation Policy Score: 7 Regarding the overall knowledge infrastructure, the Netherlands stands out as a leading performer, ranking fourth among 133 countries in the Global Knowledge Index 2023 (GKI) and fourth among the 61 countries with very

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high human development. Strengths highlighted in the GKI include youth engagement in education and training, individual internet activities, government expenditure on vocational education, insolvency recovery rates and the number of secure internet servers per million people.

In terms of Research and Innovation (R&I), as defined narrowly, the 2023 EU Innovation Scoreboard identifies Denmark as the new top innovator, with Sweden, Finland, the Netherlands and Belgium also among the innovation leaders. The Netherlands' performance, while slightly above the average of these leaders, also shows a rate of increase that is marginally higher than the EU average (8.5 percentage points). The country's performance lead over the EU is thus becoming larger. The country excels in areas such as public-private co-publications, foreign doctoral students, lifelong learning opportunities, international scientific collaborations and citizens with advanced digital skills. However, it is weaker in the areas of non-R&D innovation expenditures, sales of innovative products, exports of medium- and high-tech goods, environmental technologies, and the number of doctoral graduates.

Dutch investment in R&D has significantly increased, from half a billion euros in 1964 to €19.5 billion in 2021. However, the overall share has remained between 1.64% and 2.31% of GDP for over five decades. Despite aiming to meet the EU's Lisbon Treaty target of 3% of GDP, achieving this would require a leap of +0.7% of GDP. In fact, neither public nor private investments in R&I are likely to rise by this level. Public spending on R&D as a percentage of GDP has stagnated at about 0.63% to 0.70% despite nominal increases, reflecting the fact that economic growth has outpaced R&D spending growth. Similarly, business investment in R&D in the Netherlands, which is below the OECD average of 1.75%, is not expected to increase substantially, despite significant government fiscal incentive programs.

Challenges in increasing R&D expenditure are rooted in the Dutch economic structure, where sectors like ICT/software, high tech, automotive and pharmaceuticals are R&D-intensive, but others such as oil and gas, trade, hospitality and construction dominate. This mix strongly influences private R&D investment levels, with the Netherlands having comparatively low representation in three of the four most R&D-intensive sectors. Among the R&D-intensive sectors, the Netherlands has the greatest presence in high tech, with companies like Philips, ASML and NXP.

The aspiration of reaching R&D expenditure totaling 3% of GDP cannot be realized through incremental funding increases alone. Instead, a knowledge and innovation covenant aims to foster collaboration among government, businesses and knowledge institutions on five core missions: energy transition,

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circular economy, agriculture-water-food, health and care, and safety. This initiative involves ministries, interprovincial consultation bodies and private sector partners like Invest NL and regional development agencies (ROMs). The budget overview consists of a long list of promised contributions by the ministries, knowledge institutes (like TNO, Deltares, NLR), applied universities, and the public-private investment "vehicles." All in all, this is not a focused push to increase public R&D spending to 3% of GDP, but a haphazard cobbling-together of existing initiatives with already approved budgets.

Stable Global Financial System

Global Financial Policies Score: 6 Previously a staunch advocate of a multilateral approach to international relations, even in the face of difficult economic and strategic challenges, Dutch foreign policy remains formally committed to ensuring that international financial institutions maintain sufficient capitalization to uphold global financial and economic stability. Financial and foreign policies also prioritize establishing a resilient trade and investment system geared toward sustaining a level playing field, economic resilience, open markets, and transitions to a digitized and sustainable economy.

However, the country's commitment to a multilateral global system upheld by multilateral treaties is no longer unconditional. The Royal Speech from the Throne 2023 stateed: "In international trade policy, the cabinet is also working to build economic resilience and reduce unwanted strategic dependencies." This significantly qualifies the Netherlands' continued formal commitments to global and multilateral financial systems. Increasingly, the Netherlands is looking to NATO and the EU to achieve its global objectives. However, following Prime Minister Rutte's departure, a more eurosceptic voice from the Netherlands is gaining traction in Brussels. Among the four parties that secured seats in the November 2023 elections, only GroenLinks-PvdA remains pro-European. Wilders has called for a referendum on a Nexit, NSC leader Omtzigt wants a national referendum on EU accession by new countries, and the BBB wants to renegotiate the Netherlands' opt-out position on migration and environmental policies.

Compounding this ambivalence is the response to EU calls to address the Netherlands' reputation as an international tax haven and improve tax information transparency. The EU's Tax Observatory has found that the Netherlands plays a crucial role as the world's largest transit country for capital seeking tax avoidance. The wealthiest Dutch citizens are able to reduce their tax burdens on income and wealth significantly compared to billionaires

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in France or the United States (Global Tax Freedom Report 2024, figure 4, p. 12), resulting in an annual revenue loss of €22 billion for other countries due to these tax policies.

Despite some positive reception from the European Parliament regarding Dutch tax reforms, both domestic (as discussed under "Sustainable Taxation") and international transparency issues persist. For instance, foreign companies negotiate undisclosed tax agreements with the Tax Service. Efforts to address tax evasion have only gained urgency due to data leaks (Panama Papers, Paradise Papers, Pandora Papers, Uber Files) and robust investigative journalism.

II. Social Sustainability

Sustainable Education System

Policies Targeting Quality Education Score: 7 Basic skills, including language, math, and citizenship, are critical for students. Concerns persist about the insufficient mastery of these skills, particularly in the transition from the primary to secondary level of education. A notable number of primary and lower-secondary students fall below the target level in arithmetic. Additionally, lower-secondary students exhibit declining proficiency in Dutch and mathematics. Insufficient language and math proficiency among secondary students hinders their competitiveness in vocational and higher education. Often, the established reference levels are not being met. External factors such as stress and bullying negatively impact students' well-being. In higher education, students may not feel secure enough to ask questions. Despite efforts to address these issues, the Netherlands dropped in the PISA rankings from 26th to 34th place among 81 countries.

Educational standards in the country are slipping, and there is an increasing gap between families who can afford high-quality schools and additional tutoring and less fortunate families. A profound social sorting is occurring in the education system, with severe future repercussions. The fact that "doorstroming" is severely hampered means that upward social mobility is declining. Moreover, educational opportunities are creating de facto segregation due to spatial sorting, existing inequalities in society across race and class, the policy design of the educational system (with high levels of leeway provided to private schools with a religious affiliation), the agency

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afforded to parents and schools (which usually manifests as a conservative reflex of externalizing problems), budget cuts, increasing fees paid by parents, the segregation of teachers, the influence of very early central examinations and their class effects, and the historical spatial separation of social classes.

Policies and regulations in the education system have undergone significant changes, particularly with regard to budget allocations. Starting on 1 January 2023, primary and special education schools have received a unified basic amount per pupil and per school, eliminating separate budgets for staff and study materials. Simultaneously, the number of accountancy rules has been reduced from 130 to 30. In higher education, the reintroduction of a performance-based basic grant for college students, coupled with a supplementary grant for families with an annual income of about €70,000 or less, aims to support students financially.

In response to labor market demands, the focus is mainly on intermediate vocational education (MBO) programs. The government's initiatives include holding employers accountable for internship placements, aligning facilities with higher education standards and investing in school safety. The Internship Pact MBO 2023 – 2027, which has been signed by various stakeholders, emphasizes the provision of internships and apprenticeships with proper guidance and conditions.

Lifelong learning opportunities have improved, notably with the introduction of the STAP budget during the COVID-19 pandemic. Although the STAP budget will be abolished in 2024, the decision to do so met strong criticism. Additionally, the WEB provides municipal-level financing, targeting vulnerable groups such as migrants and individuals with low literacy skills.

The education system faces persistent challenges in recruiting skilled educators, evident in a significant teacher shortage. The government has invested heavily, addressing salary disparities and providing additional allowances for teaching staff in schools with vulnerable pupils. However, the uneven distribution of the teacher shortage, particularly in the G5, and high turnover rates in secondary education highlight ongoing issues where financial stimuli alone do not achieve the desired effect.

Education for sustainable development is seamlessly integrated into primary and secondary curricula, guided by the SLO. Despite this, concerns persist about the attention given to this subject in teacher education programs and the actual systematic implementation of plans.

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Policies Targeting Equitable Access to Education Score: 7 Despite political rhetoric, child care in the Netherlands is not free, tainted by the child allowance scandal. Simplifications to financial compensation rules in 2023 aim to improve access. Municipalities are investing in early childhood education, particularly language education. However, the number of students referred to special education remains consistent.

Several factors contribute to inequitable access. The teacher shortage results in large classes, especially in schools with vulnerable children (G5), raising concerns about resource distribution. In rural areas, declining populations lead to class and school mergers, posing challenges in retaining qualified teachers. The influx of Ukrainian refugees strains the system, jeopardizing equal access. Efforts to address disparities in school advice and adapt the CITO examination aim to rectify issues. However, transition ease between lower and higher secondary schools hasn't increased, and access to higher education remains unequal, particularly for students from lower-income households or those with less-educated parents. Growing dissatisfaction with mainstream schools is reflected in the increasing applications to private unfunded schools.

The Netherlands mandates a minimum qualification level, the "starter qualification," for all youth. Municipalities invest in adult education and low literacy through an earmarked funding program. However, assessing the quality of these offerings is challenging due to the mechanisms of public tenders. Large community colleges often offer one-size-fits-all classes in bulk, hindering the ability to tailor education to individual needs.

Sustainable Institutions Supporting Basic Human Needs

Policies Targeting Equal Access to Essential Services and Basic Income Support Score: 5

Income inequality and "livelihood security" dominated the political debate in the Netherlands in 2023, overshadowing issues such as climate change, education and foreign policy. The rise in energy prices has contributed to emerging inequalities, leading to the term "energy poverty." Additionally, the lack of affordable housing has driven up prices, making it difficult for vulnerable buyers to find suitable accommodations. In response to immediate energy challenges, the government has implemented short-term measures such as a gas price ceiling and direct subsidies for energy bills for low-income households. However, energy efficiency measures like insulation remain too expensive for those with lower incomes, preventing them from fully benefiting from the subsidies.

Despite historically high wage increases due to inflation compensation and a tight labor market, the Netherlands experienced a significant decline in purchasing power in 2023, particularly affecting lower-income segments.

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Rising food prices have further burdened those with limited financial resources. While long-term extreme poverty rates have significantly declined, many households still hover around the poverty line. Single-parent families, ethnic minority families, migrants (especially from Syria), divorcees and individuals dependent on social benefits are overrepresented in this income bracket, increasing their vulnerability to social exclusion.

Beyond the sheer numbers, a major shift in perception revolves around the loss of control felt by individuals regarding their livelihood security. The complexity of government services in an increasingly complex society, especially social services, has created a shared sentiment of confusion. The multitude of rules, procedures and protocols aimed at ensuring equity and certainty often appear overwhelming, leading to growing mistrust and suspicion. More than 60,000 citizens have fallen into poverty because they have no access to provisions due to the complicated rules.

Younger people face precarious circumstances, exacerbated by the pandemic's fallout. Student debt, flexible employment, irregular incomes and rising housing prices have led young people to continue to live with parents longer than was true of previous generations. As independent contractors in low-wage sectors, they lack job protections, making them particularly vulnerable.

Poverty policy in the Netherlands is primarily the responsibility of municipal governments. However, due to budgetary side effects from other decentralization policies, there are concerns that the quality and accessibility of poverty measures is deteriorating. The decentralized structure of social services means that municipalities play a crucial role in supporting the most vulnerable populations. Nonetheless, access to social services remains problematic for groups with limited digital skills, such as the elderly and individuals with mental or learning disabilities. A study of 47 Dutch municipalities revealed that few had plans for implementing the UN agreement on the rights of disabled people, let alone inclusive policies.

The fallout from the child allowance scandal continues to impact access to provisions and institutions. For instance, although the government issued a one-off energy alleviation subsidy to all households with incomes up to 120% of the poverty line, it is unclear how many eligible individuals did not claim this support. Similarly, complexities within the system and the digital and bureaucratic literacy required to navigate it have posed challenges in accessing other provisions, including tax rebates for rent and medical bills.

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Policies
Targeting Quality
of Essential
Services and
Basic Income
Support
Score: 6

When it comes to essential services and basic income support, several areas require attention:

- Housing, water and sanitation: While access to water and sanitation has not been an issue in the Netherlands, there is a significant shortage of affordably priced houses. This makes it difficult for first-time buyers and students to find suitable housing. The national ban on building activities due to nitrogen emissions prevents the housing crisis from being resolved. Municipalities are taking steps to prevent speculation.
- Energy: While energy poverty has become a familiar term, this primarily relates to access to renewable sources and investments in the context of the energy transition. Overall, the compensation measures implemented have been adequate in the short term.
- Public transport: Railway services have declined in quality, becoming relatively expensive and less reliable. The number of passengers per train has not returned to pre-pandemic levels. The inadequate provision of public transportation in rural areas, where bus stops are disappearing and the frequency of buses is decreasing, is compounding this issue. This, along with other factors such as the consolidation of educational and health services, contributes to a sense of insufficient access to vital services in non-urban areas.
- Digital infrastructure: Digital inclusion for vulnerable groups such as migrants, individuals with low literacy levels and people with disabilities is a significant concern. Efforts to address this issue mostly take place at the local and regional levels, as well as within specific sectors like education, health services and municipal services.
- Public financial services (e.g., banking, debt relief services): Social welfare institutions have faced criticism for their strict and formalistic approach to addressing the financial problems of vulnerable individuals. From 2024 onward, the period within which a debt must be settled through statutory debt restructuring will be halved from 36 to 18 months.

Sustainable Health System

Policies Targeting Health System Resilience Score: 7 The Dutch healthcare sector is facing multiple challenges, including a shortage of specific medicines and alarming levels of unavailability of essential drugs. In 2023, more than 1,500 medicines were unavailable for over two weeks, affecting millions of people who rely on generic drugs such as antibiotics, sleep aids and ADHD medications. Financially, the sector is under strain, with the average returns of healthcare providers nearly halved by 2022, an increase in providers operating at a loss and a rise in the number of healthcare providers under special management.

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The Dutch Ministry of Health recognizes the need for affordable, accessible care of improved quality. E-health, or remote healthcare through digital technologies, is identified as a potential solution. Between 2021 and 2023, he ministry explored the transition of healthcare components to e-health. This includes diverse applications such as video consultations with general practitioners, health apps for patients and informational websites. To measure this transition, RIVM, Nivel and NeLL are developing a monitor that identifies what parties are utilizing e-health, for what purposes, and captures user satisfaction.

Within this initiative, the organizations analyzed the data, or indicators, needed for effective e-health implementation. Examples include the usage of e-health mechanisms by general practitioners, citizens making online appointments with hospitals and users' satisfaction levels. These indicators aim to provide insights into the progress toward meeting goals set by the Dutch Ministry of Health, including enhancing healthcare quality and organization, empowering patients, emphasizing prevention and supporting healthcare personnel. This collaborative effort seeks to bring transparency to the evolving landscape of e-health in the Dutch healthcare sector.

Policies Targeting High-Quality Healthcare Score: 6 The Dutch healthcare system is facing critical challenges, with structural issues becoming more apparent after the COVID-19 pandemic. Despite its theoretical robustness, the system urgently requires significant maintenance as an increasing number of citizens are being denied their legally entitled care, potentially creating substantial long-term health risks.

Youth care is under considerable pressure, experiencing a surge in demand that has led to prolonged waiting times for assistance. Additionally, dental care is still not included in basic insurance contacts, further highlighting the system's shortcomings. Health disparities persist, with the most prosperous 20% of the population enjoying over 23 additional years of good health compared to the least prosperous 20%. There is an imperative to consider health impacts in all government policies and to reorient healthcare procurement toward prevention, given the unequal outcomes of the current reactive approach.

Efforts to broaden the National Prevention Agreement include incorporating mental resilience, taxing sugary drinks and increasing excise duties on tobacco. Plans include agreements with industry on producing healthier foods, exploring a sugar tax, and potentially reducing the VAT rate on fruits and vegetables. However, these proposals remain stuck in the planning stage. Additional investments in research and action against Alzheimer's, obesity and cancer, for both adults and children, have been proposed. Addressing age-

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related conditions necessitates a heightened focus on prophylactics. However, health insurers' reluctance to invest in preventive interventions highlights the need for a systemic shift to a mindset in which health is integral to the healthcare system, not just illness.

To help understand addiction's social impact, the establishment of a national rapporteur on addictions has been proposed. The National Prevention Agreement had achieved 22 out of its 41 set targets by 2021. The focus on reducing smoking, obesity and excessive alcohol consumption by 2040 has yielded outcomes such as smoke-free school grounds and daycare centers, as well as increased promotion of healthy lifestyles in municipalities.

The Care Agreement emphasizes prevention, quality of life and locally accessible care. It envisions increased job satisfaction and digital support for medical staff, along with a national network for exchanging electronic healthcare data. The Integral Care Agreement (IZA) is seen as the beginning of substantial change, with ongoing discussions and a commitment to realizing the agreed-upon measures.

The implementation of the IZA, concluded in September 2022, is facing challenges. The Ministry of Health, Welfare and Sport provided financial resources for 2023 to municipalities only in September. Despite persistent requests from the Association of Dutch Municipalities, the ministry did not grant its approval to carry these funds forward to 2024. This delay in financial support is exerting pressure on the execution of the Integral Care Agreement.

Policies Targeting Equitable Access To Healthcare Score: 6 The Netherlands, often lauded for its exemplary healthcare system, is currently facing growing health disparities and accessibility problems. The Council for Public Health and Society (RVS) has warned that the existing pressure on healthcare is causing bottlenecks in access. These are evident in difficulties finding a general practitioner, prolonged waits for home assistance for elderly individuals, and extended waiting times in mental health and hospital care. A notable concern is that a significant number of insurance doctors wish to quit their jobs at the Employee Insurance Agency (UWV) due to an extensive backlog, causing delays of up to a year in the granting of benefits. Additionally, shortages of general practitioners and medical personnel at all levels are exacerbating the challenges.

In a recent advisory report, the RVS emphasized the steady deterioration of healthcare accessibility. General practitioners are rejecting new patients, emergency hospital departments are temporarily closing and waiting times for mental health services are escalating, all contributing to the overarching problem. The healthcare sector's fragmentation and complexity hinder

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effective care, prompting calls for reduced competition and improved cooperation, especially with regard to district nursing, acute care and mental health services.

In response to increasing demand, the basic insurance premium is set to rise by approximately €12 per month in 2024, resulting in an average monthly health insurance premium of €149 per person. Alarmingly, health disparities between affluent and less affluent individuals in the Netherlands are widening. The RVS urges a shift toward prioritizing health impacts in all government policies, focusing on preventive measures rather than reactive responses to illness. To address these pressing issues, the national government and the healthcare sector have been called upon to better inform citizens about the growing scarcity of care and the changes necessary to maintain accessibility and affordability.

Among general practitioner care, there has been a slight increase in the number of people seeking care mediation, varying by region. This may potentially ad pressure on GPs. Hospital care shows mixed trends, with urgent care maintaining levels similar to 2019, but ICU-dependent plannable care slightly below that benchmark. Waiting times, which saw a slight decrease after the summer, now appear to be stagnating nationally. This highlights the need for transparency in regional care capacity and insight into waiting lists. Long-term care is grappling with a persistent increase in waiting lists, prompting ongoing exploration with relevant parties to understand and address the issue to maintain care accessibility. The overall trend indicates a growing number of people waiting for long-term care services.

Gender Equality

Policy Efforts and Commitment to Achieving Gender Equality Score: 6 Dutch gender policies currently focus on the gender pay gap, violence against women and sexual harassment at work. These measures aim to increase labor market participation rates, address imbalances in unpaid labor, and ensure safety in organizational and public spaces.

Despite these initiatives, the Global Gender Gap Index consistently ranks the Netherlands at 28th place, behind countries including Belgium, Germany and the United Kingdom. Emancipation policies, once effective, have slowed in progress. A significant number of women hold part-time jobs (77.7%), and women are underrepresented in top managerial positions (13.7% in companies and 38% among supervisory board members at listed companies). The gender pay gap, highlighted by CBS's Wage Gap Monitor for 2022, remains pronounced, particularly in the business sector.

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Discussions on women's representation in top organizational positions have led to government interventions, such as quotas for market-listed companies. Contrary to international trends, the Netherlands experiences less outflow of female managers, challenging the notion that this is a cause for underrepresentation. The persistence of part-time work for women, even as children grow older, reflects societal norms and expectations. Research by the Netherlands Institute of Social Research (SCP) reveals challenges in breaking away from this norm, impacting women at all life stages.

Female journalists face workplace challenges, with eight in 10 reporting intimidation or aggression, according to a Persveilig poll. Recent scandals about sexual harassment at television broadcasting organizations and educational institutions prompted the minister of education to propose a new national program and creation of a legal duty of care, emphasizing a commitment to a secure learning and working environment.

Rates of partner violence remain concerning, with women more often becoming victims than men. A gender-sensitive approach is crucial, and most municipalities recognize the value of such policies. Organizations like Sterk Huis and Fier have reported an increase in support requests from Syrian girls and women, linked to the growing independence of women in this community. Safety concerns also extend to the LGBTQ+ community, despite their achieving equal positions in work and housing, necessitating continued awareness and advocacy.

The government's response includes the National Action Program on Sexual Transgressive Behavior and Sexual Violence, set to take effect in 2024. Justice and Security Minister Dilan Yeoʻilgöz sent the Sexual Offenses Act to the House of Representatives on 11 October 2022, aligning rape laws with international human rights standards. However, in 2023, the parliament failed to reach a majority in favor of removing abortion from the criminal law statutes, leaving Dutch abortion policy vulnerable to conservative backlash.

Strong Families

Family Policies Score: 6 The fallout from the child benefit scandal has significantly impacted family policy. Despite assurances of priority assistance for those in challenging situations, an October 2013 report by the Tax, Benefits and Customs Inspectorate reveals escalating damage to affected parents and young individuals.

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Efforts to combat domestic violence, often tied to economic self-sufficiency, have been criticized for their narrow focus, neglecting crucial social and cultural patterns. The Trimbos Institute reports that more than one-quarter of children living at home have parents suffering from mental illness or alcohol or drug addiction, making these children two to four times more likely than their peers to develop mental health issues.

The country has seen a sharp decline in its international ranking for child rights compliance, dropping from fourth to 20th place in the latest KidsRights index. Poor scores in the categories of "health" and "favorable climate for children's rights" are attributed to the decentralization of youth care in 2015, which has resulted in unpredictable protection levels among municipalities.

In response, the government introduced the Child and Family Protection Future Scenario, aiming for a simplified, system-oriented approach covering youth protection and the entire care process. Challenges persist, including issues of child poverty and inadequate conditions in asylum-seekers' centers. The free school breakfast program, which has been criticized as a short-term solution, reflects a lack of structural planning.

In the area of social assistance benefits, the municipality of Utrecht has defied the Participation Act by implementing policies making it easier for young individuals to apply, turning a trial program into a permanent policy against The Hague's wishes.

Positive statistics show that most children outgrow the effects of parental poverty after 25 years, but disparities based on migrant descent persist. Changes to paid parental leave in 2022 allow both mothers and fathers to receive payment for nine weeks. Plans to make childcare almost free face delays until 2027, raising concerns about affordability and the impact on labor force participation, especially for mothers.

Despite partial tax refunds, childcare and after-school care remain expensive, affecting mothers' workforce participation rates and causing delays in entering school for children in vulnerable families. Alternative, more affordable care options like host parent care are being considered, with debate on their effectiveness for the development of children within the target group.

To alleviate poverty, municipalities have implemented measures like child packages covering school supplies, magazine subscriptions and sports memberships. During the COVID-19 crisis, such packages helped provide children with essential tools for remote learning.

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According to "Staat van het gezin" research, the Netherlands is perceived as being not particularly family-friendly. Parents appreciate well-established programs such as maternity care and youth healthcare, but express concerns about childcare, school hours, leave arrangements, mental health support and parenting support. Childcare, now ranking first among parental concerns, is cited for its high price and turmoil due to staff shortages. Leave arrangements, despite improvements, remain an issue, with the 70% financial allowance considered as being too low, especially for low-income parents.

Sustainable Pension System

Policies Aimed at Old-Age Poverty Prevention Score: 7 In 2022 and 2023, after more than 100 hours of technical debates and an unusual roll-call vote, the Dutch parliament approved a historic transition in the national pension system. The shift moves from a collectivist system of defined, guaranteed benefits to a more individualized system of well-defined arrangements for pension contributions with less certain but potentially higher personal benefits. This change requires the government and pension funds to undertake the unprecedented task of converting the collective pension pot of €1.4 trillion into millions of individual pots. The law has three goals: creating a supplementary pension that increases more quickly, securing a clearer and more personalized pension accrual function, and creating a system that better reflects a modern employment landscape in which people no longer work for the same employer for 40 years. The pension reform aims to make the system more sustainable for the future.

Will the new system prevent more old-age poverty? In the long run, perhaps; in the short run, this is not likely. For individuals in nonstandard employment and those with interrupted employment histories, the new system is an improvement, but its impacts will become evident only over the long term (more than 20 years). Currently, and under the new system, the self-employed are not mandatorily covered by the earnings-related scheme. According to a 2017 CBS survey, many self-employed individuals cannot afford private compensatory arrangements.

In the Netherlands, among adults aged 65 to 80, 2% to 3% live below the poverty line. This figure rises to 4% to 6% among the elderly aged 80 to 89, and more than one in 10 (11%) of those over 90 are poor. Although the income position of those over 65 is good on average, poverty is common among older people who have not accrued full state pension entitlements. This situation can arise if they were abroad for a period or came to the country later in life as migrants. Additionally, older people with high healthcare costs that leave them without enough money for basic needs experience poverty. They can apply for

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a means-tested social municipal arrangement to bring their income to the legally guaranteed minimum level. However, for various reasons, not everyone eligible for this arrangement utilizes it.

The most disadvantaged group remains older people with a migrant background. Among pensioners with a migration background, 6% live below the poverty line, compared to only 2.5% among retired native Dutch people. Pensioners with a migration background lag behind on several fronts: they have lower accrual of state pension rights, less supplementary pension provision and lower rates of homeownership. Frequently, they are reluctant to use the supplementary income provision because it does not allow them to own property in their countries of origin, or to freely travel between the Netherlands and their home countries.

Policies
Targeting
Intergenerational
Equity
Score: 7

The recent pension reform (see "Policies Aimed at Old-Age Poverty Prevention") explicitly aims to improve intergenerational equity. In the current system, both young and old workers are promised the same amount of future benefits for every euro they contribute. However, a young person's contribution is worth more because it can accrue interest over a longer period. This effectively creates an implicit subsidy from younger to older workers. This subsidy isn't problematic as long as most employees remain with the same employer throughout their careers; during the first half of their career, they receive less pension accrual, which is rectified in the second half. Problems arise if employees leave the pension fund halfway through, such as when they become self-employed. In such cases, they are not compensated for the years when they received less pension entitlement.

Predicting whether the new system will incentivize people to work longer, exit the workforce as they see fit, or if it will accommodate those with diminishing work capacity is challenging. It seems reasonable to expect that individuals may choose to work longer if their individualized pension benefits are insufficient, and to retire early if their benefits are adequate to allow for early retirement.

The more individualized nature of the new system does not guarantee adequate future pension income. Pension benefits will become more dependent on international and macroeconomic fluctuations. While nudging theory offers some hope, it does not guarantee that younger people will start behaving more responsibly about pension planning.

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Sustainable Inclusion of Migrants

Integration Policy Score: 5

Immigration to the Netherlands has seen significant increases, with 221,000 people settling in 2022 and an additional 140,000 in the preceding year. Politicians, particularly concerned about asylum-seekers, have amplified negative public perceptions of migration.

However, the actual growth has been driven largely by migrant workers and foreign students. Migrant workers play crucial roles in sectors where Dutch workers are reluctant to be employed, such as construction, agriculture, catering, cleaning, distribution and packaging. Such individuals fill hundreds of thousands of vacancies, and have become indispensable to employers.

The arrival of Ukrainian refugees marked a pivotal moment, causing a ripple effect in the migrant chain. They were granted immediate work rights, prompting a lawsuit that eventually allowed all refugees to work for more than 24 weeks per year. The housing shortage led to overcrowded, underfunded and understaffed migrant reception centers, notably in Ter Apel. This situation has contributed to the political framing of asylum-seekers as a threat to the country. During the fall and winter 2023, many municipalities called for a reduction in pressure on their formal reception centers. In response, the government drafted a bill for the forced distribution of asylum-seekers across municipalities nationwide.

Findings from the Court of Audit in 2023 underscored the persistent issue of insufficient budget allocations for asylum-seeker reception, highlighting the need for systemic adjustments. The new integration law introduced both opportunities and challenges, revealing disparities in implementation among municipalities.

As highlighted by the State Commission Against Discrimination and Racism, discrimination and racism persist in the Netherlands, affecting various sectors. Addressing institutional discrimination will require a systemic response. Concerns about discriminatory practices against students with a migration background have also been raised within the legal sector.

Workplace discrimination remains a challenge, with one in 10 workers reporting discrimination in the previous 12 months based on origin, skin color or nationality. Such discrimination impacts well-being and professional experiences.

Internal EU migration to the Netherlands has increased, with higher-educated knowledge migrants from outside the EU contributing significantly to the

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workforce. To combat abuse of labor migration, the government has implemented measures such as the WorkinNL website and laws regulating housing contracts for labor migrants. However, these regulations are often ignored and inadequately enforced in practice.

The education sector has witnessed a quadrupling of international students, sparking debates about reducing the frequency of English-language instruction at higher education levels.

Effective Capacity-Building for Global Poverty Reduction

Management of Development Cooperation by Partner Country Score: 6 Until around 2010, Dutch development aid primarily focused on poverty reduction. However, there has been a significant shift since then toward supporting "global development" and enhancing "global public goods" such as climate adaptation, security issues and global financial stability. This shift implies that direct aid to alleviate poverty and support the poor has taken a backseat. Instead, the focus is now on empowering the middle classes in developing countries to build and maintain the economic and social infrastructure necessary for producing these global public goods. This approach combines trade, aid and public investments where necessary, and private investments where feasible.

In its 2023 white paper titled "The Dutch Africa Strategy," poverty reduction is only mentioned three times. The most notable mention is in a section titled "Less poverty, more sustainability," which places poverty reduction alongside food security and social inclusion. According to the policy: "The Netherlands supports a large number of countries in Africa in combating hunger and malnutrition. We focus our assistance on marginalized groups, especially young children and their mothers. We are also committed to sustainably increasing the consumption of healthy diets by the poorest of the poor, including by supporting national social protection programs. In addition, we support programs for small-scale farmers, which strengthen their business practices – including through improved legal security around land (use) – and access to inputs (such as seeds or soil improvers), financing and knowledge."

Capacity-building initiatives are outsourced to private companies and Dutch knowledge institutes. On this topic, the policy continues: "Dutch companies and knowledge institutions have a lot of expertise in solar energy, wind energy, hydrogen and sustainable mobility. The new policy will capitalize on this better in the coming years. By encouraging Dutch companies to invest in low- and middle-income countries, the Netherlands helps the development of the countries and Dutch companies gain access to promising markets. For

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example, the government is developing energy partnerships in countries with high potential for hydrogen, so that energy transition is accelerated locally and some of that energy can be exported."

Policy monitoring and evaluation are entrusted to the Ministry of Foreign Affairs and the Directorate of International Research and Policy Evaluation (IOB).

III. Environmental Sustainability

Effective Climate Action

Policy Efforts and Commitment to Achieving Climate Neutrality by 2050 Score: 7 The minister for climate and energy in the Rutte IV cabinet, D66's Rob Jetten, was deeply committed to effective climate action, encompassing adaptation, mitigation and financing mechanisms for addressing losses and damages. The Supreme Court's 20 December 2019 validation of the Urgenda judgment marked a definitive step by climate policy to the political forefront. Prior to 2021, climate policy had been formulated through the "poldering" process. In 2019, five "climate tables" comprising representatives from business, government and civil society were established to address specific areas such as traffic, agriculture, industry, electricity and the built environment.

However, there was considerable ambiguity regarding the roles and responsibilities of these tables. Minister Jetten expressed the government's intention to take a more assertive role, stating, "In recent years we as politicians have really thrown a lot of climate policy over the fence at others. ... My message now is: This is the coalition agreement (of the Rutte IV government) and we are not going to negotiate about it." From 2022 onward, departments have been tasked with implementation responsibilities, while the consultative tables have been tasked with practical elaboration.

Despite this sharpening of policy, private sector business plans have not aligned with the government objectives. None of the 29 industrial companies recently surveyed by Milieudefensie regarding their climate plans were on track to meet climate goals. These companies, collectively the recipients of millions of euros in subsidies in order to support an environmental transition, often lack comprehensive data on their CO2 emissions and are not transparent about their environmental impacts. They have complained about slow licensing procedures and labor shortages, and have resisted the implementation of emissions measurement requirements that would hold them accountable for emissions throughout their entire business chains.

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In agriculture, there is resistance among major nitrogen emitters to a rapid transition toward sustainability and circular economy practices. Farmer protests and highway blockades with tractors have garnered public sympathy and contributed to the success of the newly established political party Farmer-Citizen Movement (Boeren Burger Beweging, or BBB) in provincial elections (see "Effective Ecosystem and Biodiversity Preservation")

Despite confusion and transparency issues regarding government climate plans, and amidst growing social and political resistance, the government has reaffirmed its commitment to climate policy. In March 2023, Minister Jetten launched a nine-member Scientific Climate Council to provide advice on long-term policy. Monitoring and evaluation tasks continue to be managed by the Netherlands Environmental Assessment Agency (Planbureau voor de Leefomgeving, PBL) and the National Institute for Public Health and Environment (Rijksinstituut voor Volksgezondheid en Milieu).

By the end of 2022, the PBL estimated that current implementation policies could potentially halve CO2 emissions by 2030 in the best-case scenario, with a reduction of only 39% in the worst-case scenario. Particularly in the areas of traffic, agriculture and the built environment (including homes, offices and public buildings), achieving government climate goals remains challenging. Minister Jetten has proposed 120 additional climate measures that would cost €28 billion, to be funded from the Climate Fund, as approved in the coalition agreement.

Jetten emphasized that these plans involve standardization, pricing mechanisms and incentives. The €28 billion Climate Fund aims to facilitate widespread participation in the transition, focusing on expanding wind and solar energy parks. He acknowledged that the transition would be challenging and would provoke resistance at times, but stressed that now is the time to accelerate climate policy, saying, "The time of noncommitment is over."

Nevertheless, the government's firm stance on climate policies has sparked considerable political and social opposition, not only from industrial firms, agricultural sectors and farmers, but also from citizens concerned about perceived financial burdens and lifestyle changes. This opposition was reflected in the outcome of the 22 November 2023 national elections, where climate skeptics and deniers (PVV, NSC, and BBB) emerged as significant winners. As a result, commitment to climate policies is expected to diminish in the foreseeable future.

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Effective Environmental Health Protection

Policy Efforts and Commitment to Minimizing Environmental Health Risks Score: 5 The 2018 Public Health Foresight Study (Volksgezondheid Toekomst Verkenning, VTV) reveals that 4% of the total disease burden in the Netherlands stems from environmental factors. Specifically, outdoor factors contribute approximately 175,000 disability-adusted life years (DALYs), or the loss of the equivalent of one year of full health, primarily from air pollution and UV radiation. Indoor factors account for about 25,000 DALYs, notably due to second-hand smoke, radon and thoron exposure. Annually, there are 12,000 deaths attributed to outdoor environmental factors, with air pollution alone causing 11,000 deaths, and 1,000 deaths linked to indoor environmental factors. Notably, not all environmental disease burdens are covered in the VTV. Drawing on the VTV 2018 and adding estimates concerning noise, lead exposure and other environmental factors as yet unaccounted for, the Heart Council estimates that at least 5% of the total disease burden in the Netherlands is environmentally related.

Despite persistent advocacy from healthcare professionals and institutions such as the national Health Council (Gezondheidsraad), the National Institute for Public Health and Environment (RIVM), and regional health services (GGD/GHOR), the Dutch government's commitment to safeguarding citizens from environmental health risks remains limited. Efforts thus far have been fragmented, focusing mainly on localized "hotspots" like areas affected by industrial pollution from Chemours and Tata Steel, without a cohesive national policy approach. For instance, health impacts are not systematically integrated into the Policy Compass checklist used by civil servants in national policy formulation.

While numerous health indicators exist, their utilization in environmental policy formulation, monitoring and evaluation, and in establishing safe threshold values for licensing decisions, is often inadequate or nonexistent. The Clean Air Agreement (Schoneluchtakkoord, SLA), a covenant between the national government, provinces and a large number of municipalities, exemplifies this issue, as it lacks intermediate targets and outcome obligations, and participation is voluntary, leading to disparities between participating and nonparticipating municipalities. Moreover, the licensing system for environmental health protection policies is deficient, further hindering effective implementation.

Efforts to address these shortcomings are underway, with plans to decentralize responsibilities under the Environment Act expected to enhance the incorporation of health considerations into local environmental policies. The Health Council advocates for the development of a robust knowledge

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infrastructure to facilitate knowledge exchange among research institutions, policymakers and practitioners.

Overall, environmental health protection in the Netherlands remains a patchwork of initiatives and experiments, lacking a cohesive, evidence-based national approach. While promises for improvement abound, current efforts are hindered by insufficient support and decentralized governance structures at the provincial and local levels.

Effective Ecosystem and Biodiversity Preservation

Policy Efforts and Commitment to Preserving Ecosystems and Protecting Biodiversity Score: 6 Ecosystem and biodiversity issues have long vexed Dutch politicians. Successive cabinets have failed to provide clear direction, leaving farmers and provinces uncertain about nitrogen policy. This uncertainty fuels ongoing debates over its efficacy and necessity.

The Rutte IV cabinet elevated this issue to a top political priority by appointing a dedicated minister for nature and nitrogen. The government aimed to accelerate policy plans beyond the pace of normal legislative procedures. Originally, the Nature Protection Act targeted reducing the expanse of nitrogen-sensitive Natura 2000 areas that exceeded critical deposition values (KDWs), so that the total proportion of protected territory no longer exceeding these values would reach 40% by 2025, 50% by 2030 and 74% by 2035. However, the Rutte IV coalition agreement advanced the 74% target to 2030.

Using politically and scientifically contested models created by the National Institute for Public Health and the Environment (RIVM), maps identified high-KDW areas requiring urgent action. Farmers, organized through protest movements like Agraractic and the Farmers Defense Force, viewed this as a direct threat to their livelihoods. They contested RIVM models used as the scientific basis for government policy, demanding that real-world nitrogen measurements be conducted around suspected peak emitters. This culminated in massive nationwide protests in summer 2022. By October 2022, the agriculture minister resigned amidst government crisis, intense lobbying, and distrust between his department and fragmented agricultural organizations.

In November 2022, the nitrogen issue expanded beyond agriculture and nature policy, with stringent nitrogen testing mandated for all licensing decisions, a decision affirmed by the Council of State's Porthos ruling. This affected new housing, construction, infrastructure projects and the energy transition. By February 2023, new calculations incorporating transport and industrial nitrogen emissions revealed that without technological fixes, large-scale

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buyouts, strong reductions in cattle farming or even land ownership reforms, no viable exit strategy under current rules existed, posing a serious threat to economic activity.

In March 2023, a cabinet compromise put the nitrogen policy on hold. The newly influential Farmer-Citizen Movement (BBB), spawned from the stalemate, dominated provincial elections, winning 16 out of 75 seats in the Senate, which is indirectly elected through the provincial councils. The Christian Democrats (CDA), former advocates for farmers, were marginalized. The CDA, as a coalition partner, sought to renegotiate the 2030 nitrogen reduction goal in provincial negotiations with BBB, aiming for a 2035 deadline.

Central to the political struggle is a "science war" over defining the critical deposition value and its application in national, provincial and local policies. The principal bone of contention is whether the uncertainty bandwidths around calculations and modeling, derived from a mix of lab experiments, field observations and expert judgments, are too large for far-reaching policy decisions, especially decisions that would undermine many farms' business models. Farmers and the agro-industry argue that policy decisions based on precautionary principles and academic advice were undermining their livelihoods, and lacked practical understanding. They contended that strict interpretations of these principles were neglect farming realities and harming economic viability.

Scientists conceded that without real-time measurements, the critical deposition values were not ideal standards to use for local licensing decisions. Political priorities are now shifting toward balancing the burdens of stringent nitrogen policy imposed on farmers and citizen demands for new housing developments. This has sparked debates on relaxing nitrogen standards and reassessing the significance of Natura 2000 areas.

Following the November 2023 elections, in which right-wing and extremeright parties (PVV, BBB, NSC) dominated, new coalition negotiations were expected to reflect this altered political landscape.

Effective Contributions to Global Environmental Protection

In the Commitment to Development Index, the Netherlands has dropped over time from the top spot in 2003 to sixth place in 2023. When adjusted for national income, it falls to thirteenth place. Despite this, the country excels in integrating aid and trade, maintaining its top position in the area of trade. This integration was reflected in the renaming of the Department for Development

Policy Efforts and Commitment to a Global Environmental Policy Score: 6 SGI 2024 | 84 Netherlands Report

Aid and International Trade to the Department for International Trade and Development Aid under the Rutte IV coalition government. One commentator likened this integration to merging the roles of "pastor and businessman."

A notable example of Dutch global climate diplomacy is its emphasis on national water management expertise. While advocating for climate issues broadly, the Netherlands prioritizes water within climate action frameworks. The government's climate diplomacy efforts in 2023 focused on preparations for the UN 2023 Water Conference, and on influencing global climate agendas to enhance actions under SDG 6 and other water-related goals.

Traditionally, Dutch environmental and sustainability policies are conceptually robust but suffer from weak implementation. Efforts to monitor Sustainable Development Goals (SDGs) for medium-term progress have been substantial. Identifying synergies and trade-offs among SDGs is crucial for policy relevance. Notably, progress on SDG 13 (Climate Action) can positively impact other SDGs, although SDG 10 (Reduced Inequality) often faces trade-offs. This aligns with national priorities where distributive concerns and "climate justice" are paramount.

In its 2023 policy, the Dutch government aimed to significantly reduce CO2 emissions. This included doubling financial contributions to tropical rainforest protection to €50 million by 2025, thereby enhancing global carbon sequestration. Additionally, increased funding for clean energy in developing countries aims to expand access to renewable energy for 100 million people by 2030. More than half of the Netherlands' public climate funding will be allocated to adaptation measures, supporting initiatives like safe deltas and climate-smart agriculture in developing nations.

Dutch companies and knowledge institutions excel in solar energy, wind energy, hydrogen and sustainable mobility. Future policies will leverage this expertise by encouraging Dutch investments in low- and middle-income countries, fostering both economic development in these nations and market access for Dutch enterprises. Initiatives like energy partnerships in hydrogenrich countries aim to accelerate local energy transitions while potentially facilitating export of surplus energy.

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