

**Governing through Burdens: Exploring how childcare benefit policy
amendments reinforce social inequalities through governmentality**

A content analysis of responses from parents, childcare providers and advocacy organizations.

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Abstract

Strong disparities in formal childcare use persist across Europe, with children from families on a lower income attending formal childcare far less often than those from households with a higher income (Van Lancker & Ghysels, 2016; Pavolini & Van Lancker, 2018). This exploratory qualitative study draws on thematic analysis of 208 public consultation responses to a proposed amendment to the childcare allowance system aimed at implementing budget cuts, in the context of the Netherlands. To explore how parents navigate the changing system of childcare allowance, I analyze responses using the analytical lens of administrative burdens (Mohiyan et al., 2014) and situate it in a broader framework of governmentality. This reveals how parents not only experience burdens, but also how they understand their roles and responsibilities in relation to the state. The findings show that beyond affordability, parents face a lack of real choice and uncertainty about what to expect from the system, sometimes leading them to avoid the use of formal childcare. Although parents criticize the proposed legislation, they simultaneously internalize its underlying policy logic. Overall, the study shows that administrative burden are not limited to direct interactions with bureaucratic processes, but also includes anticipatory burdens related to navigating uncertainty and complexity. Ultimately, the study reveals that affordability alone is not enough for equal access, because structural barriers also remain through subtle mechanisms such as complexity and uncertainty.

Key words: social inequality, childcare access, social investment, governmentality, administrative burden

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Introduction

Strong disparities in use of formal childcare are the norm rather than the exception (Van Lancker & Ghysels, 2016). To emphasize, children who experience socioeconomic disadvantages are less likely to attend formal childcare than more advantaged children in almost all European countries (Pavolini & Van Lancker, 2018) and the same pattern can be observed in the Netherlands (Roeters et al., 2016). Meanwhile, children's early childhood attendance positively influences relational care experiences (Richardson, 2021) and cognitive development¹ (Duncan, 2003, Havnes & Mogstad, 2011, Cebolla-Boado et al., 2016, Cornelissen et al., 2018, Drange & Havnes, 2018) and can reduce inequalities later in life (Heckman, 2006). Prior research has emphasized that the benefits of childcare are larger for children from families with lower incomes (Del Boca et al., 2017, Van Huizen & Plantenga, 2018). Thus, under the social investment paradigm, formal childcare services are praised as the ideal policy instrument to combat social exclusion (Pavolini & Van Lancker, 2018, Neimanns, 2021). Yet, the unequal distribution of benefits, which is also referred to as the 'Matthew Effect' (Abrassart & Bonoli, 2015) raises the question whether social investment policies can fulfil their egalitarian potential (Neimanns, 2021).

Previous literature about the supply side of childcare provisions argued for more structural investment in childcare services to achieve ambitious policy goals (Pavolini & Van Lancker, 2018). Likewise, Van Lancker & Ghysels (2012) argue that features like the right to childcare, public subsidies and low parental contributions contribute to equal access. Even though it is known that substantial investments have the potential to lead to higher childcare accessibility, in January 2025 VVD state secretary Nobel presented a legislative proposal for the non-indexation of maximum hourly rates to the Dutch House of Representatives to save €254 million annually (Ministerie van Sociale Zaken en Werkgelegenheid, 2025). Thus, while childcare costs are increasing, the maximum hourly rate on which childcare allowance is calculated will not be adjusted for inflation. This would widen the gap between the costs of childcare and the childcare allowance, causing parents to account for a larger amount of costs. The Interest Association of Parents in Child Care has been invited by parliamentarians to discuss the impact of amendments in the Childcare Allowance Act on the affordability of childcare (Belangenvereniging van Ouders in de Kinderopvang, 2025). While the negative impact on the affordability is a more visible consequence, as it directly creates obstacles for accessing childcare for parents who need it most, it may also have less visible consequences. For instance, parents may experience additional burdens with the administrative process due to the policy reform. In the pure sense, administrative burdens can be described as government-imposed obstacles, or ordeals (Davis, 2019). Administrative burden function

¹ According to Richardson (2021) the overemphasis of literature on the cognitive benefits that children experience from childcare (rather than an emphasis on social and emotional care) is because it fits better with neoliberal ideas about personal achievement and competition in the free market.

as subtle instruments of governance and control, shaping how people engage with the welfare system. Hence, it is necessary to look beyond the affordability of childcare provision (and the effect of the policy) and broaden the scope to experiences of parents' burdens in the administrative process (and therefore the use of the policy). Because "administrative burdens are the fine print of the social contract between citizens and their government" (Herd & Moynihan, 2018, p. 2).

Garritzmann et al. (2021) found that changes in benefit schemes can create additional uncertainties and risks among people. Uncertainty about benefits increases the process costs of application and leads to inconsistent decision-making (Janssens & Van Mechelen, 2022) as burdens refrain households from applying for childcare benefits, even when they initially had the intention to apply (Carbuccia et al., 2024). For instance, small immediate costs (e.g. information costs) experienced due to complexity in the system can surpass the benefits that could be gained when receiving childcare allowance (Tempelman et al., 2015, Janssens & Van Mechelen, 2022). Thus, the effectiveness of social investments that remain in place after the Childcare Allowance Act is revised may be limited if the system through which financial support can be obtained is too complex or difficult to navigate for those who need it most (Shlay et al., 2003, Herd & Moynihan, 2018).

Hence, the aim of this inductive, qualitative study is to explore how parents and caregivers, in light of constant policy reforms, experience the administrative burdens in the childcare allowance system. I analyze responses elicited from the internet consultation on the proposed amendment to the Childcare Benefit Act regarding the non-indexation of the maximum hourly rate. I specifically look at how administrative burdens are expressed in the responses by stakeholders such as parents, childcare providers and advocacy organizations. Administrative burdens are understood here as perceived complexity, uncertainty or fear of reclaims that arise from dealing with the bureaucratic system. By conceptualizing administrative burdens in the broader framework of governmentality, it shows how burdens are not 'neutral' or 'individual problems' but function as policy mechanisms embedded in government practices. This leads to the following research question: "How do public responses to the proposed amendment of the Childcare Benefits Act reflect experiences of administrative burdens and practices of governmentality, and what do they reveal about how parents navigate the childcare system?"

The urgency for researching this topic stems from the fact that "burdens have not received the political, policy, or research priority that is commensurate with their magnitude or impact on individuals" (Herd et al., 2023, p. 1). As well, Wright and Patrick (2019) show that lived experiences often contradict policy expectations. By means, welfare conditionality has been promoted by policymakers but the coercive measures and sanctions that are inherently related to the conditionalities may create more administrative burdens and worsen access to welfare policies (Wright & Patrick, 2019). Understanding these burdens is crucial, as it may provide an important explanation for why families facing disadvantages have less access to childcare, even when childcare allowances are in place. Previous literature on administrative burdens has centered people living with a low income (see Heinrich

et al., 2021) as policies targeted at people living with a low-income tend to be more burdensome than universal policies. Yet, more broadly accessible policies are not essentially simpler, as burdens can still fall more heavily on more marginalized groups (Herd et al., 2023). Furthermore, research on administrative burdens almost exclusively stems from the U.S context while this topic is relatively understudied in the Netherlands (see Janssens & Van Mechelen, 2022). In addition, Halling and Baekgaard (2023) emphasize the need for more qualitative research on administrative burdens to further explore the nature of burdens from the perspective of people.

This thesis adds to the existing literature by exploring how administrative burdens are reflected in responses to government consultations considering the recent proposals to changes in the Childcare Benefits Act, in the Dutch context. By conceptualizing administrative burdens in the broader framework of governmentality, the research shows that administrative burdens are not a coincidental outcome of bureaucracy, but a form of policy governance that can reinforce inequality.

Background

The background section of this thesis consists of two parts. The first part (theories) elaborates on the concepts of neoliberalism, governmentality and administrative burdens. It conceptualizes neoliberalism as a way of governing in which the central focus is on marketization and personal responsibility, while the state withdraws from direct provision. Governmentality is about *how* this shift to personal responsibility takes place: through subtle rules and systems instead of direct orders, while administrative burdens are the *concrete mechanisms* of governance. Often, administrative burdens are presented as inevitable technical or neutral bureaucratic processes, yet they function as deliberate political choices. The second part provides an explanation on why the research matters in the context of the Netherlands. I will situate the proposal for amendment of the Childcare Act to allow for the non-indexation of the maximum hourly rate within broader changes in the childcare allowance system and illustrate how the landscape affects not only the affordability of childcare but also the administrative burdens that parents experience in navigating the welfare state.

Theoretical framework

The Role of Neoliberal Policies in Shaping Administrative Burdens

According to Vandenbroeck et al. (2022, p. 3) in neoliberal welfare regimes “everything becomes economic, even human relationships, all reducible to economic valuation, calculation and transactions. Central to these transactions is the creation of markets where sellers and buyers can be brought together to trade anything and everything, and where neoliberalism’s prime values of competition, individual

choice and calculation can work their supposed magic.” Early childhood education has not been an exception to marketization and has been infused by neoliberalist policies for several decades and in many parts of the world (Vandenbroeck et al., 2022). For instance, in countries with neoliberal welfare regimes the provision of childcare is subject to state-led marketization (Scarborough, 2024) as it is situated in the blurred boundary between public and private responsibility (Gallagher, 2011). However, neoliberal thinking does not align with the primary aim of social policies, because – as Chomsky states - social services cannot function effectively if they are driven by market mechanisms (Sims, 2017). By means, neoliberal welfare regimes promote individual responsibility. This has been referred to as ‘active citizenship’ (Eggers et al., 2019) or ‘responsibilisation’ (Peeters, 2017) and reflects a decrease in state responsibility for social security while more emphasis is placed on self-responsibility. By means, this form of governing seeks to shift people’s explanations for problems or concerns from external factors or agents to the self (Pyysiäinen et al., 2017). This is common for the Schumpeterian Workfare State (SWS) in which social protection is not only based on rights, but on the requirement to participate in the labor market. For instance, in the shift from the Keynesian Welfare State (KWS) to the Schumpeterian Workfare State (SWS)² childcare spending tied to employment in the Netherlands increased while parallel to this increase a retrenchment in family income maintenance was observed, resulting in negative distributional effects for families living with a low income (Ferragina, 2019).

Governmentality: The Role of State Control

“Governmentality focuses on the rationalities, technologies and ethical problematizations, through which governance and rule (often by the state) can be exercised remotely, indirectly and via a specific mode of ‘subjectification’” Pyysiäinen et al. (2017, p. 215). The paradigm of governmentality was originally developed by Michael Foucault (Pyysiäinen et al., 2017). Foucault’s early works focused on *discipline*, a subtle form of power that subjugates people to rules, surveillance, and normalization practices (Duarte & De Assis César, 2024). This represents the idea that ‘discipline makes individuals’ because people are controlled and shaped by external structures. Later on, Foucault’s investigation of power broadened the scope from regressive and passive forms of subjugation (through discipline) to active, or ‘productive’ forms of self-subjugation (subjectification). Self-subjugation is a form through which power is exerted as people internalize norms and engage with truth discourses about themselves and their role in society, such as the role of a ‘responsible parent’ (Duarte & De Assis César, 2024).

² The Keynesian Welfare State (after World War II – 1980s) was known for solidarity, universality and extensive social safety nets. Unlike the Keynesian Welfare State, the Schumpeterian Workfare State (1980s – present) is characterized by neoliberal principles such as marketization, productivity and shifting from unconditional income support to policies that promote labor market participation (Ferragina, 2019)

According to Rose et al. (2006) this is a form of power through which “the subjects so created would produce the ends of government by fulfilling themselves rather than being merely obedient” (p. 11).

The lens of governmentality has been influential in analyzing how neoliberal governance shifts responsibility from state to people through an ‘appeal of freedom’ mechanism. This means that power of governance is not exerted through coercion or repression, but rather through giving people the idea that they have freedom of choice and autonomy (Pyysiäinen et al., 2017). When the supposed appeal of freedom fails, a second mechanism of responsabilization comes into play: the mechanism of ‘threat to personal control’. For instance, external circumstances such as increasing costs or changing rules can be unpredictable to the extent people feel that the choices they make are actually working against them. It creates a sense of powerlessness, while people still feel pressured to justify themselves and make rational and responsible choices (Pyysiäinen et al., 2017).

Conceptualization of Administrative Burdens

According to Moynihan et al., (2014) “the level of administrative burden placed on an individual, as well as the distribution of burden between the state and the individual, will often be a function of deliberate political choice rather than simply a product of historical accident or neglect” (p. 43). Within the governmentality framework, state actions can be seen as deliberately imposed to introduce burdens, for instance to limit fraud (Moynihan et al., 2013) while experiences of burdens can be reduced by trusting people’s words (Herd & Moynihan, 2018). Research found that the fear of mistrust and government institutions were the main barriers for people in the Netherlands to take-up social benefits (Simonse et al., 2022).

Bennett et al. (2024) clearly distinguish between factors causing burdens and the experienced burdens themselves. Factors causing burdens include demands for documentation, complex paperwork, payment delays and conditionality (Bielefeld, 2021) and are rooted within the governing rationalities explained in the previous paragraphs. The costs of experienced burdens include learning costs, psychological costs, and compliance costs (Moynihan & Harvey, 2015). The costs that people experience is not fixed but vary depending on how much someone is affected by triggers like waiting times, payment delays, communication problems and administrative errors (Holler & Tarshish, 2022). The next paragraph will further elaborate on the learning costs, psychological costs and compliance costs.

Psychological, Cognitive, and Learning Costs of Administrative Burdens

Moynihan et al. (2014) developed a framework intended to describe the costs that people may experience in their interaction with the state. Components of administrative burdens include psychological costs, cognitive costs and learning costs and are often overlapping. *Learning costs* compose of a set of actions

such as learning about how to access the services, including the structure of the service, the conditionality and eligibility (Moynihan et al., 2014). Functional literacy could potentially decrease the experienced learning costs, as someone who is functional literate knows how to become familiar with the system and navigate it (Keizer et al., 2019). By means, in their research on functional literacy in the Dutch context, Hummel et al. (2023) found that 38% of parents perceived the childcare allowance application procedure as complicated. Parents had difficulties reading to understand the website and they experienced difficulties in navigating the online government system (DigiD).

Psychological costs are the result of stigma that people experience when applying for benefits. Psychological costs are higher for benefits that are ‘unpopular’ or means-tested programs (compared to universal programs). The stigma is often accompanied by a sense of loss of autonomy. Examples of situations in which the emergence of psychological costs is high, is the use of food stamps in the U.S or in-person visits to the administration office to access benefits (Moynihan et al., 2014).

Compliance costs arise from having to comply with administrative rules, such as completing documents, filing documents, reporting the annual income, organizing all the information required and reporting changes (Moynihan et al., 2014, Hummel et al., 2023). One of the things that emerges from research in the Dutch context is that administrative burdens were mostly associated with compliance costs, as updating information when someone’s situation or income changed required constant attention due to the risk of reclaims (Simonse et al., 2022). In the same research, participants mentioned that applying for benefits, which is associated with learning costs, was relatively straightforward (Simonse et al., 2022). In the U.S context, evidence on compliance costs was the strongest of all three components of administrative burdens (Moynihan et al., 2014).

Overall, compliance costs, learning costs and psychological costs manifests itself on the individual level. The overemphasizes on these can lead to programs to increase people's resilience, such as information provisions. These types of programs could then, for instance, reduce learning costs without regarding the psychological costs or compliance costs.

Context

Administrative burdens may take different forms depending on the context (e.g, see Herd & Mohiyan (2023) for findings on the U.S context and Heinrich (2015) for findings on the South-African context). For instance, most social spending programs in the U.S are targeted at people on a low-income. In the Netherlands however, despite the Childcare Allowance Act being means-tested, it is not specifically targeted at people living with a low-income. ‘New’ social provisions such as the Childcare Allowance Act (which are designed to stimulate employment rather than combating social risks like unemployment and poverty) are less distributive and appear to benefit the upper-middle class more strongly (Pintelon et al., 2013). The up-take of the means-tested cash benefit issued by the tax administration office is

generally high among Dutch parents. However, certain conditions need to be met, such as a work requirement and calculating the allowance based on income. This makes the system more complex for people with varying incomes, because they may face risks of having to pay reclaims more often. Simonse et al. (2022) emphasize that because of this, benefits may feel more like a loan from the tax administration, as people need to make an estimate of their future income on which the amount of benefits they receive is based, resulting in possible reclaims. This can increase - rather than decrease - financial insecurity and make the system less effective for people with unstable incomes, people with temporary jobs or people who are unemployed. Regarding this, the Dutch system differs from that of the U.S. In the Netherlands, people do not have to come to the Tax Administration office in person to request the benefits they are entitled to. Instead, the application and subsequent check for eligibility is done via electronic systems. While this can reduce shame and stigma, digital systems that came into play in the childcare allowance system caused detrimental harm. This is also known as the 'childcare benefits scandal'. This highlighted crucial problems with racist algorithms and the accessibility of online government services (Hummel et al., 2023). Parents falsely labeled as fraudsters lost access to childcare and were often confronted with debts. The childcare benefits scandal, which is a result of bureaucratic processes and government control, has led to the need to reform the system, or the so called 'Dutch surveillance welfare state' (Fenger & Simonse, 2024).

One of the proposals to reform the system is to make childcare almost completely free for all parents, by giving all eligible parents 96% allowance. Yet, the implementation of this reform is constantly being postponed, from 2025 to 2027 and now the reform is set on the agenda for 2029. The postponement of almost free childcare for all eligible parents fits the Dutch neoliberal regime and the unstable government, in which cost savings measures gain priority over childcare accessibility. The proposal to non-indexation of the maximum hourly rate in 2026 was part of this attempt to cut costs, in order to invest in free childcare later on. It would have required changing the Childcare Act, which currently does not allow to refrain from indexation. The proposal received strong criticism from the Dutch Council of State, the government's main advisory body on legislation and ultimately the proposal was withdrawn on 3rd of June. Although this cost saving measure was not implemented, it does reveal how policies and regulations are constantly changing.

Methods

Research strategy and data collection

The aim of this inductive, qualitative study is to explore how parents³, in light of constant policy reforms, experience the administrative burdens in the childcare allowance system. The strategy of this research is a content analysis of public responses to government consultation on the legislative law proposal on the non-indexation of the maximum hourly rate. I rely on non-intrusive secondary data, mainly written in Dutch, from the consultation webpage of the government (see *Overheid.nl | Consultatie Wijziging van de Wet Kinderopvang in Verband met het Niet Indexeren van de Maximum Uurprijs Over het Berekeningsjaar 2026*, z.d.). This consultation website is intended to collect responses from people on legislative proposals regarding changes in the childcare allowance system. This consultation on the non-indexation of the maximum hourly rate has received a total of 208 open public reactions in the period from 25th of July 2024 till 21st of August 2024. Reactions stem from childcare providers, advocacy organizations, politicians and parents who are directly affected by the system. This research strategy suits the research aim as it uncovers themes and patterns without placing the burden on parents to explicitly discuss administrative burdens. Because their responses are not primarily focused on administrative burdens, but rather on how changes in the childcare allowance system affect them, this approach provides valuable insights into how these burdens are implicitly expressed when parents interact with the childcare allowance system.

Ethical implications

I rely on secondary data which means I have had no influence on how this data was initially collected. This data was originally collected for a different purpose, namely government consultation. I am aware of the limitations that are inherently related to using secondary data. One of the limitations entails the impossibility to contact the participants to ask their consent. However, respondents did give consent for making this response public when they submitted their response. By means, respondents were given the option to choose not to make their response public, as the government consultation website states: 'Only those responses will be published that have been indicated, by the submitter, that they may be public'.

³ In this study the term 'parent' is used as a collective term for all people who are responsible for organizing childcare and involved in the childcare allowance system. This includes not only the 'legal' parents but also encompasses other people who take on this responsibility. The term is a practical reference to the diverse people who interact with the system and not intended as a normative designation of family forms or parental roles.

Yet, what is of concern and within my control when dealing with secondary data is how I process the responses. Some responses contain the surnames and initials of respondents. Other responses are anonymized yet still contain the place of residence of the respondent. For this research, I will ensure that neither names nor locations are disclosed. Further procedures to ensure ethical standards and safeguard the privacy of participants are explained in the ethics and privacy statement in Appendix I.

Population and sample

For this analysis, the sample size equals the total population, as all 208 responses will be analyzed. This strategy fits the purpose of the research, as the data reflect the experiences and perspectives of people and organizations directly affected by the reforms in childcare allowance policy. It allows for a wide range of experiences and perspectives, as the responses come from both parents and organizations that are familiar with the system and see the direct impact of changes in the childcare allowance system on parents. As presented below, table 1 shows an overview of key characteristics of the sample. It should be noted that childcare centers regularly posted standardized or template responses (for example, a childcare organization in Noord-Holland posted the same response no less than 27 times), while the answers from parents are generally more unique.

Table 1: Key characteristics of the sample

Category	Count (N)	Percentage (%)
Type of respondent		
Public respondent (parent/caregiver or not indicated)	110	53%
Childcare provider	90	43%
Other organization (e.g municipality, advocacy or interest group)	8	4%
Total	208	100%
Anonymity		
Anonymous	128	62%
Not anonymous	80	38%
Total	208	100%
Province		
Noord-Holland	62	30%
Zuid-Holland	48	23%
Utrecht	23	11%
Noord-Brabant	22	11%
Gelderland	20	10%
Overijssel	11	5%
Limburg	9	4%
Drenthe	4	2%
Friesland	3	1%
Groningen	2	1%
Flevoland	2	1%
Zeeland	1	< 1%
Anonymous	1	< 1%
Total	208	100%

Data analysis

I analyzed the data using a thematic analysis approach. According to Clarke & Braun (2016) “thematic analysis can be used to identify patterns within and across data in relation to participants’ lived experience, views and perspectives, and behavior and practices; ‘experiential’ research which seeks to understand what participants’ think, feel, and do” (p. 1). This data analysis method therefore fits seamlessly with the objective of the research, due to its aim to identify patterns and themes related to administrative burdens based on the responses of parents and caregivers to proposed legislation for changes to the childcare allowance system. Thematic analysis consists of six different steps (Clarke & Braun, 2016). The first step in thematic analysis is about familiarizing with the data. I manually extracted

the data from the government consultation webpage and compiled it into a single document. During the process I noted for each response whether it was anonymous, whether the response came from a parent, someone who works in childcare, or a representative of an advocacy organization, and in which region the person wrote the response. After getting familiar with the data, the second step consisted of initial coding. Due to the inductive nature of the study, I used an open coding approach with both descriptive codes and in-vivo codes. The descriptive codes identified what was said, without directly interpreting the meaning behind it, while in-vivo codes were used to remain close to the language of the original response. In the third step, I grouped the initial codes into broader themes, focusing on how people (often implicitly) describe their experiences with administrative burden and how they respond to it. In step 4 and 5 I checked whether the codes within the themes are coherent, and whether the themes all together represent the data from the dataset. Furthermore, each theme was provided with a description and in the analytical memos I kept track of how the theme connects to the research question. In step 6, the themes emerging from the data were presented and supported with quotes and examples. An overview of initial themes and codes can be found in Appendix II.

Findings

This results section presents the themes that emerged from the responses to the internet consultation on the proposed amendment to the Childcare Allowance Act. Responses were inductively coded and categorized into themes based on overlapping similarities. The results are structured as follows: (1) people's experiences of burdens, such as uncertainty and pressure around childcare use; (2) perceptions of government and state withdrawal and (3) the strategies people use to navigate the system, from adapting to the system in a practical manner to internalizing policy logic and reasoning as policymakers. Some expressions are repeated under multiple themes, as the responses contain multiple layers of meaning. For instance, the notion that 'work should pay off' reflects both a perception of government policy and responsibility and moral and normative arguments about who has the right to deserve support. Likewise, the burdens that arise from working while struggling to pay for childcare result in withdrawal from the childcare system. Not voluntarily, but because people do not have another choice. Thus, notions about this are to be found under the experiences of burdens theme and within the theme that emphasizes the strategies people use for navigating the system.

Experiences of burdens

Parents experience various forms of burdens due to the proposed change, with the increase in costs being a frequently mentioned burden in the responses. In addition, financial pressure creates an additional burden, as it forces people to make rational decisions while they experience a lack of real freedom of choice. This burden is further increased by the fact that these choices have to be made within a system that is perceived as uncertain and bureaucratically complex, raising the question whether the decisions that seem most beneficial now will still be so in the future.

Facing financial pressure and affordability challenges

The responses show that concerns about affordability dominate parents' responses to the proposed amendment to the childcare allowance system. Many parents already experience childcare as barely affordable or inaccessible. One parent described current costs as "a full month's salary." (quotation 57). Another parent explained: "We have never been able to use childcare because it's too expensive for us." (quotation 56).

The financial pressures are especially impacting families on a low income. Several people explicitly referred to the proposed policy change as a threat to their financial situation or even called it "a deliberate attack on their livelihood." (quotation 1). One parent mentioned: "The lowest incomes are the ones who

suffer. And the lowest incomes are also the ones who suffer with the so-called free childcare: for them, childcare becomes less accessible and more expensive rather than cheaper or free.” (quotation 21).

Revising family planning and personal choices

Financial pressure due to high childcare costs impacts life choices. By means, parents describe how high costs makes it difficult for them to combine work and family. Due to this, parents face the burden of making considerable decisions, such as doubting whether they should adjust their working hours. As one parent puts it: "I would like to work more, but under these circumstances it becomes really unattractive." (quotation 13).

Changes to the childcare allowance system not only led to reconsideration of practical decisions but also enforce people to rethink more personal decisions in the long term, such as family life planning. Because, as one parent describes: "It is absurd how working people in the Netherlands are essentially punished for having children." (quotation 29). Another parent mentions: “Making childcare more expensive (by not indexing) could lead to potential parents postponing their desire to have children or even deciding not to have children at all.” (quotation 3).

These options, such as working less or reconsidering family planning, seem at first glance to be a free choice, but in fact these considerations arise from a lack of real alternatives. One of the parent’s elaborates on the absence of this choice: “Many families are now dependent on childcare” (quotation 50). Another parent mentions that formal childcare felt like an economic necessity instead of a true meaningful option: "Using childcare is unfortunately not really a choice. Or will there be a standard salary that allows parents to stay home and care for their children without having to contribute to the labor market?" (quotation 53).

Managing uncertainty and feeling a lack of support

The responses from parents show that - in addition to the financial pressure and the lack of real freedom of choice - they perceive the system as complex. Because the government “sets up and implements regulations that are impossible to follow” (quotation 284). Another parent advocates for simplifying the system: "reimburse the maximum hourly rate for childcare per child instead of keeping an administration with all parents." (Quotation 245). Yet another parent emphasizes the feeling of being controlled: "When the child turns 4, parents no longer have to report their income/change of address on a monthly basis. What is the purpose of this excessive control?" (Quotation 44). The passages show that the system controls parents and imposes rules they must follow, while parents do not know what to expect or how

the rules will affect them. They experience a sense of fear and uncertainty as policy changes “create confusion and uncertainty for parents about what costs they can expect” (quotation 10).

One of the parents places the insecurity and complexity in a broader context of insecurity experienced with the childcare allowance system: “After the Child Benefit Scandal, Free Childcare, no indexation of the hourly rate in 2026, what emotions does this evoke among parents?” (quotation 31). This implicitly addresses the lack of concern about the emotions of parents. Furthermore, it shows that recent policy changes and proposal to changes are not viewed in isolation, but as part of structural uncertainty caused by agreements which only seem to be temporarily: “How can we look ahead if there is always the risk that a law will be amended in order to temporarily change something that was already agreed on?” (quotation 66). Some narratives show that childcare is something parents use when they have no other options. Childcare, instead of functioning as a basic provision for stimulating development of children and combining work and care, is - as mentioned by a childcare provider - increasingly something parents seek to avoid: “Parents, and certainly parents who are not yet familiar with our childcare system, will try to avoid using childcare if the financing policy is unreliable and the costs are too high.” (quotation 58).

Perceptions of state withdrawal

What became visible in the previous subchapter is that parents experience childcare not as a ‘free choice’ but as a necessary condition to be able to work. As one parent mentions: “Affordable childcare for working parents should be a given in a society that requires parents to participate in the labor market.” (quotation 107).

Shifting responsibility to parents

The responses illustrate that parents expect the government to ensure access to childcare. Yet, in reality people experience quite the opposite, as more responsibility is shifted on to parents, which becomes evident here: “Please work on a master plan for how to work towards a sustainable participation society (and I don't mean the empty slogan and implementation of this after 10 years of VVD policy, which ultimately resulted in citizens having to solve everything themselves without government support).” (Quotation 37).

Perceptions of deception by the state

Parents not only experience a shift in responsibility towards themselves or a lack of support from the government, but they even feel misled by government promises that have not been fulfilled: “Parents

have been given false hope. in 2026 they will still have to pay the bill, at least if they can pay the bill and many parents with a small budget cannot. If possible, even more serious is the government's dalliance. Nothing is as devastating for the country as an unreliable government.” (Quotation 175).

The passage shows that the unreliability may be even worse than the financial impact of the proposed change itself. The unreliability stems from the fact that there is a gap between what the government says it is doing (supporting parents) and what it is doing (cutting back, undermining legislation). For example, one parent states: “The failure to index childcare allowance shows an unreliable government that claims to accommodate parents on the one hand, but at the same time implements flat cuts.” (Quotation 170). For another parent, the problem lies not just in the cut itself, but in what it reveals about the approach of the government. It includes criticism of the government as legislator and executor, because the government does not adhere to its own laws: “If the government changes the Childcare Allowance Act in such a way that there is no indexation, then everything stops working, because the law has become an empty shell. Everyone is bound by that law, but not the government. It is crazy.” (Quotation 218).

Perceptions of policy contradictions

The responses not only show that the government is not doing what it promises, but also that the government is making contradictory policies. For example, the government is campaigning to get parents to work more, but working now feels extra burdensome. Or as one parent puts it: “If working is to be rewarding, the government should not (indirectly) tax work more heavily.” (Quotation 254). In addition to the policy being contradictory, it also changes constantly: “If we follow the line of argumentation in the explanation, the amendment to the law means that by making childcare less accessible it eventually becomes more accessible later.” (Quotation 268) and “The extra indexations were implemented by the previous government to compensate for the earlier cutbacks. By reversing this now, the government is showing itself to be untrustworthy.”

The overall trend within this theme centers around the fact that rather than completely withdrawing, the government is dissociating in a subtle manner. By means, the government is still actively making policies, but in the eyes of parents not taking responsibility and meeting the expectations that come along with it. This is also evident from the following quote: “It has become painfully clear that the Netherlands is no longer being properly governed.” (Quotation 289).

Parents often explicitly mention the unreliability of the government and the policies they make. They also say that they would rather see a reconsideration of the free childcare proposal. Even though free childcare would probably ensure financial advantages for most parents in the long run, they would prefer

to see the plan for free childcare scrapped altogether due to the uncertainty that is associated with changing policies.

Strategies for navigating the system

People adopt different strategies to navigate the system. First, I will outline how people make practical adaptations, such as withdrawing from the system or taking actions to decrease dependency on the system. Next to these practical adaptations, the cuts also lead to more subtle, reflective strategies to deal with the system, such as adopting economic and policy-maker reasoning and talking about fairness and who deserves support.

Stopping or reducing childcare as practical adjustments

The proposed amendment shows that it drives people to anticipate the possible future change. For example, parents consider adjusting their working hours to become less dependent on childcare. Parents will make use of less hours of childcare, or they will withdraw completely. To be able to do this, parents need to adjust their working hours. But adjusting working hours is not as simple as it seems, as one parent mentions: "Then we hope that we can adjust our working hours in such a way that we can solve it ourselves. Which puts us under even more pressure (Quotation 80)." In addition, responses also show that parents with low incomes are particularly affected, because they simply have least choice: "the lowest income group will be pushed out of regular childcare before the new financing system comes into effect. (Quotation 287)". Another parent says: "These parents will be forced to stop using childcare, a very undesirable situation for the children and parents." (Quotation 27). According to this, words such as 'pushed out' and 'forced' emphasize that withdrawing from childcare is a choice made under pressure instead of a voluntary or desirable option.

Using economic arguments to influence policy

In addition to practical adjustments that parents make, it is notable that parents also respond strategically to the policy logic. In contrast to previous subchapter, the responses reveal that parents generally do not formulate their concerns explicitly from their own perspective, but rather they (unconsciously) adopt other strategies to persuade the government to reconsider the proposed policy change. They do this by adopting the perspective of a policymaker and emphasizing points of interest that concern the government. By means, parents make use of economic reasoning to convince the government to make childcare affordable: "Labor participation is good for the economy and productivity" (Quotation 208). Another parent adds: "We need all hands on deck in our labour market, including those of working

parents who are largely dependent on this allowance.” (Quotation 213). This quote highlights people's reliance on childcare, but it is framed as an economic necessity rather than a personal need.

In addition, some parents take it even a step further and describe the consequences of a decline in labor participation for the government. Such as lower income for the government: “Non-indexation of the childcare allowance may result in cost savings but will undoubtedly have a major impact on the income tax to be collected.” (Quotation 202).

It is notable that many parents in their responses adopt the narrative in which childcare is primarily seen as a labor market instrument, while relatively few emphasize its developmental role for children. This suggests that parents may align their language with what they see as policy priorities. However, one of the few parents who does address the importance of childcare for the development of children says the following: “Childcare is still too often seen as a labor market instrument. But childcare has long proven to be good for the development of children.” (Quotation 270).

Even though parents generally critique the cutbacks, in the same time they adopt the policy-maker logic. They indicate that if the government should continue retrenchment, they can seek other or better ways to cut costs. For example, it is said that better cutback measures can be devised with a longer-lasting effect. This shows that parents adopt the idea that cutbacks are necessary or unavoidable: “There are better cutback measures than these, which will have a long-lasting effect.” (Quotation 93).

Thus, adopting the economic and policy making logic manifests itself in two ways: parents address the economic consequences of cost savings on childcare for the government, such as a decrease in labor market participation, and they propose policy alternatives.

Talking about who deserves support

Next to reasoning within economic policy logic, parents also express normative assumptions. By means, in the responses parents often implicitly talk about ‘working parents’ instead of ‘parents’ and thus make a distinction between them. This reflects the current policy context, in which access to childcare allowance is tied to employment. This is supported by the following idea: “In fact, I think that childcare should even be higher if both parents work.” (Quotation 178).

In the responses childcare often emerges as something one should ‘deserve’ and that those who work are more entitled to childcare allowances, which becomes evident here: “It would be much fairer if people who can work but do not want to work and then still take childcare bear the costs for this and simply no longer receive any allowance at all.” (Quotation 273). This quote says something about their

moral evaluations. It means that if parents contribute to the labor market, which is considered socially acceptable behavior, they deserve the access to childcare. Thus, it shows that what is considered as fair, is based on deservingness principles.

Another parent suggests cutbacks on other social provisions by making the universal child benefit (which is different from the childcare allowance and is not income-dependent) income-dependent: "You would be better off paying child benefit pro rata. There is a lot more to "save" and distribute." (Quotation 96). This shows that parents are inclined to seek cuts in other social services, and - in addition to distributing social services based on merit (you deserve childcare because you work) - also to distribute social services based on need. Another example becomes evident for this in the context of the childcare allowance: "An alternative to the cutbacks is to adjust the table for higher incomes downwards, or the entire table. This way, sufficient cutbacks can still be made." (Quotation 93).

All in all, people seem to accept cutbacks and propose suggestions for redistribution, even if that means that restrictions will be introduced.

Discussion

The findings shed light on how the proposed amendment shapes people's experiences with burdens, their perception of the government and the strategies that people find to navigate the childcare system. Parents often criticize the policy on childcare allowance. At the same time, they internalize the underlying logic of the policy. This is paradoxical, because it shows that people are critical of the policy, but they nevertheless internalize the policy logic and adjust their behavior accordingly. And in fact, they even adopt the neoliberal policy maker logic to frame their criticism. It shows that this is closely linked to the idea of 'active citizenship' (Eggers et al., 2019) in which people are not passive recipients of policy, but adjust their behavior to be able to act within the system. This research therefore shows how administrative burdens and governmentality are closely linked to each other. Through the lens of administrative burdens, the practical and emotional burdens that people experience are demonstrated, and by using a lens of governmentality, the analysis shows how policy shapes and guides people through norms and expectations. By applying both lenses of administrative burdens and governmentality, a comprehensive overview of how parents deal with the proposed amendment on childcare allowance emerges.

First, it becomes evident that people face financial pressure due to increased costs. These costs are a heavy burden in themselves, but they also force people to make drastic trade-offs. For example, they reconsider life decisions, such as family planning, but have to do so in a system that is already characterised by great uncertainty. They feel that making use of childcare allowance is not really a free choice, but something they need in order to be able to pay for childcare and thus be able to work. Parents therefore adjust their life choices under pressure from societal expectations in a neoliberal context. They are forced to make choices that are supposed to benefit them in the long term, without knowing what to expect. This is in line with the literature of Pyysiäinen et al. (2017) on responsabilisation. People are expected to find a solution to their problems themselves through a mechanism of 'freedom of choice'. However, when decisions are framed as individual choices, while people do not have the support or resources to make these choices, a second mechanism of responsabilisation comes into play, the 'threat to personal control'. When this happens, people feel powerless, while people still feel pressured to justify themselves and make rational and responsible choices (Pyysiäinen et al., 2017).

Furthermore, parents are increasingly made responsible for paying for childcare themselves, while at the same time they feel government is launching campaigns to promote labour market participation. This is an example of subjectivation, in line with the findings from Duarte and De Assis César (2024). By means, parents not only follow an imposed rule to arrange childcare but also make themselves responsible for combining work and care. Thus, parents internalize societal expectations and regulate their own behavior in line with these norms, which is a form of self-subjugation (Duarte & De Assis César, 2024). This clearly shows that the government is not withdrawing completely - even though they make laws that they do not adhere to themselves - but rather letting people implement part of the

policy themselves. This aligns with what Rose et al. (2006) describes as: “the subjects so created would produce the ends of government by fulfilling themselves rather than being merely obedient” (p. 11).

Building on this, the results point to a dynamic in which people do not simply comply with government demands, but as well internalize and apply government rationalities. Thus, this is not only self-discipline, but people also adopt and reproduce the logic of policy themselves. They reason with arguments that fit that policy logic, for example by saying that working parents deserve more support. This is in line with the idea of the Schumpeterian Workfare State (SWS), in which social protection is no longer based solely on rights, but mainly on the condition that people participate in the labor market (Ferragina, 2019). Regarding this, the idea that people need to ‘deserve’ access to social provisions is increasingly becoming part of both policy and how people understand fairness. By means, burdens seem quietly justified if that leads to a considered ‘fairer’ distribution of social provisions.

This thesis contributes to the literature on administrative burdens by expanding the scope of burdens from direct bureaucratic interaction to ways in which parents experience uncertainty and the burden of having to plan around a constantly changing and unpredictable childcare allowance system. In the responses to the government consultation, the experiences with administrative burdens, as defined by Moynihan et al. (2014), are less explicitly mentioned. Moynihan et al. (2014) distinguish between different costs of burdens: learning costs, compliance costs and psychological costs. Traditional learning cost, such as understanding how to apply for benefits or check eligibility, are rarely mentioned in the consultation data. However, learning costs can be seen as more ‘anticipatory’, since they occur from the effort to understand changing rules. Thus, rather than learning how the system works, parents are burdened by having to understand how to act within a system that keeps changing. Thus, the issue is not merely what they must know, but how they can adapt and plan despite continuous uncertainty. Regarding the compliance costs, one parent did mention the excessive control experienced due to the requirement for reporting address details and monthly income, but other than that these are limited in the data. Therefore, this finding is not in line with previous research in the Dutch context, as Simonse et al. (2022) found that administrative burdens were mostly associated with compliance costs. A possible explanation for this is that my research focused specifically on the experiences of parents in light of proposed amendments to the Childcare Allowance Act, which meant that anticipatory burdens were foregrounded. Simonse et al. (2022), on the other hand, mainly investigated the direct administrative actions that parents have to perform, such as filling in forms and reporting changes. The difference in focus, along with methodological differences, could explain why compliance costs are less prominent in my data compared to their findings. Among the three types of costs, psychological costs are the most evident in the consultation data. These costs are associated with the feeling of being dependent on the system rather than stress or stigma which arise primarily from direct bureaucratic interactions (as described by Moynihan et al. (2014)). Thus, these psychological burdens differ from those described by Moynihan et al. (2014), where the burdens arise primarily from direct bureaucratic interactions. These findings show that administrative burdens do not only arise during direct policy interactions but can also

arise in anticipating these interactions. The concept of administrative burdens can therefore be expanded with a more temporal dimension. By adding a temporal dimension, this study contributes to the conceptual development of the literature on administrative burdens. The study emphasizes how burdens are shaped not only at the moment of interaction, but also over time. In addition to contributing to the literature on administrative burdens, this thesis offers empirical insights into governmentality frameworks. By means, it shows that parents not only internalize policy discourses, such as that of childcare as a labor market instrument but also reproduce them and formulate their criticism within the same policy logic.

My thesis also sheds light on societal relevance, especially on policy implications. As Wright and Patrick (2019) state, policy expectations often do not match the lived experiences of citizens. The same becomes evident from my findings. By means, the non-indexation of childcare allowance was justified by the government as it was framed as a temporarily cutback with the prospect of free childcare. By justifying it in this way, the government seems to assume that parents think like economically rational actors, who weigh short-term sacrifices against long-term benefits. However, the reality is more complex. The higher costs have major consequences for parents. For the government it is a cutback, but for parents it is a system they depend on, and it affects their daily lives. The government presented almost free childcare as a reward in the future. But because of the uncertainty about what will happen, parents do not view free childcare as a reward, but rather as a policy change that they prefer not to see implemented at all. Thus, this illustrates how policies can seem favorable on paper but experienced as burdensome in practice if they are accompanied by uncertainty and little stability.

Overall, my thesis contributes to the limited literature on administrative burdens in the Dutch context. My analysis, based on a content analysis of responses to a government consultation, explored parents' explore parents' frustrations and the discourses they use, and therefore was particularly useful for the narratives they use. Furthermore, it implicitly reveals how experiences of administrative burdens, governmentality, and the internalization of neoliberal logic are closely intertwined. This provides a rich picture of how parents experience and cope with policy changes. Yet, a few limitations to this approach persist. First of all, the responses reveal that parents might reduce their use of childcare, or withdraw completely. Yet it remains unclear whether this is due to rising costs or the uncertainty surrounding the changes. Another limitation is that the sample consists of self-selected participants, who are most likely parents that have the time and ability to respond to these consultations, who are familiar with navigating the system and finding ways to work around obstacles. For this reason, my recommendation for future research is to conduct more qualitative studies, through in-depth interviews or participatory research, in which parents themselves propose policy alternatives.

Conclusion

The responses from the consultation on the proposed amendment to the Childcare Allowance Act make it evident that parents see childcare as an unpredictable and unreliable system. The burdens they experience within this system not only stem from complex administrative processes in the system itself but arise from anticipating a changing system. Parents experience little sense of control, while they are largely dependent on the system for arranging their daily lives – such as combining paid labor with care work. This leads to ‘threat of personal control’, a mechanism of responsabilization as defined by Pyysiäinen et al. (2017). When this happens, people feel powerless, while they are still pressured to justify themselves and make rational and responsible choices.

Furthermore, parents express their criticism of the policy, but at the same time partly adopt the policy logic. This shows how governmentality works, not only through laws and regulations but also through subtle norms and discourses. An example of this is that parents adopt discourses of childcare as a labor market instrument and make suggestions for cost savings. On the one hand, they describe the burdens they experience, such as the uncertainty, but on the other hand they try to convince the government with arguments that fit within the policy logic. Furthermore, they apply normative framings of deservingness. In doing so, they adapt to the system without challenging its underlying logic.

All in all, parents emphasize that they see childcare allowance as something they have to use in order to be able to work, but would rather avoid. Instead of a social investment that contributes to equal opportunities and child development, childcare is increasingly approached as a labor market instrument, rather than a social investment benefitting the development of children. When parents are discouraged from using childcare due to affordability challenges and uncertainty about the future, especially parents living with a low income bear the burden. They are expected to have the least alternatives for coping with the system. This suggests that framing childcare as a social investment may not align with how parents actually experience it, and the question remains, as Neimanns (2021) argued, whether such policies can actually reach their egalitarian potential.

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Appendices



Appendix I: Checklist ethical and privacy aspects of research

PART I: GENERAL INFORMATION

Project title: Governing through Burdens: Exploring how childcare benefit policy amendments reinforce social inequalities through governmentality

Name, email of student: Anna Reindersma, 700960ar@eur.nl

Name, email of supervisor: Gabriele Mari, mari@essb.eur.nl

Start date and duration: The data collection will begin on the 4th of April and end on the 23rd of June. The total duration of the project, including the proposal phase, started on the 14th of February and will last until the 23rd of June

Is the research study conducted within DPAS YES

PART II: HUMAN SUBJECTS

1. Does your research involve human participants. NO
2. Does your research involve field observations without manipulations that will not involve identification of participants. NO
3. Research involving completely anonymous data files (secondary data that has been anonymized by someone else). YES

PART IV: SAMPLE

Where will you collect or obtain your data?

I will rely on data from the government consultation webpage, retrieved from:
<https://www.internetconsultatie.nl/wijzigingvandewetkinderopvanginverbandmethetnietindexerenvandemaximumuurprijs/reactie/f0452e01-54ed-4de3-8287-af6a08143fb9>

What is the (anticipated) size of your sample?

The anticipated size of the sample includes 208 reactions on the government consultation regarding the legislative proposal for law changes in the Dutch Childcare Act.

What is the size of the population from which you will sample?

The size of the population equals the sample size, namely 208 reactions.

Part V: DATA STORAGE AND BACKUP

Where and when will you store your data in the short term, after acquisition?

After acquisition of the data, I will store it in a password protected Word document on my own laptop. I will immediately anonymize it and erase any information such as initials, surnames, place of residence that can trace back to the respondent. After that, I will use ATLAS.ti to store the data.

Who is responsible for the immediate day-to-day management, storage and backup of the data arising from your research?

I will be responsible for the immediate day-to-day management, storage and backup of the data.

How (frequently) will you back-up your research data for short-term data security?

Weekly

In case of collecting personal data how will you anonymize the data?

I do not collect personal data myself, but I do use secondary data originally collected by others, namely responses to government consultations. This data may contain information such as initials or surnames of participants, but I am aware of the need to protect the privacy of those involved.

In my research, I categorize the data based on the group involved, for example as "Parent A", "Parent B", "Childcare Organization A", and so on. Please note that I would have preferred to use more humanizing language than attaching a number or letter to respondents' responses, but due to the reason I do not have direct contact with respondents I cannot ask them to choose a pseudonym themselves. To ensure anonymity, I therefore use letters and numbers.

PART VI: SIGNATURE

Please note that it is your responsibility to follow the ethical guidelines in the conduct of your study. This includes providing information to participants about the study and ensuring confidentiality in storage and use of personal data. Treat participants respectfully, be on time at appointments, call participants when they have signed up for your study and fulfil promises made to participants.

Furthermore, it is your responsibility that data are authentic, of high quality and properly stored. The principle is always that the supervisor (or strictly speaking the Erasmus University Rotterdam) remains owner of the data, and that the student should therefore hand over all data to the supervisor.

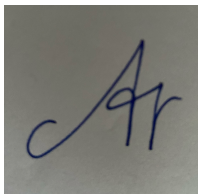
Hereby I declare that the study will be conducted in accordance with the ethical guidelines of the Department of Public Administration and Sociology at Erasmus University Rotterdam. I have answered the questions truthfully.

Name student: Anna Reindersma

Name (EUR) supervisor: Gabriele Mari

Date: 23 March 2025

Date: 22 May 2025

A handwritten signature in blue ink, appearing to be 'Ar', on a light-colored background.A handwritten signature in black ink, appearing to be 'Gabriele Mari', on a light-colored background.

Appendix II: Initial codebook

Due to word limitations, this initial codebook provides an example. A full version of the codebook, including all codes and (289) are available upon request or via 700960ar@eur.nl

Response	Topic	Code
2	Perception of burden	Obstacle to the desire to have children due to costs
3	Perception of burden	Postponement of desire to have children
4	Perception of burden	Postponement of desire to have children
5	Perception of burden	Because of this change in the law, I no longer want that. I won't be able to afford that later
8	Perception of burden	Frustration about contradictory policy
9	Perception of burden	Gap between reimbursement and costs is widening
86	Strategy to deal with policy	Encourages people to consider rational choices
87	Strategy to deal with policy	Uncertainty causes different choices to be made
88	Strategy to deal with policy	Call to government for price cap providers
89	Strategy to deal with policy	Call for phased cuts
123	Relationship with the government	Promise that work should pay
124	Relationship with the government	Promise that work should pay
125	Relationship with the government	Frustration about contradictory policy

126	Relationship with the government	First inaccessible and then accessible
127	Relationship with the government	Policy is at odds with making it accessible
128	Relationship with the government	Effect of cutbacks on image
129	Relationship with the government	Undermining own policy