

Toeslagenaffaire — the Dutch Tax Authority's Childcare-Benefits Algorithm That Brought Down a Government

AI in the Public Sector · Good practice · Netherlands

Quality score: 27/100

Evidence strength: Descriptive / self-reported

Summary

The Dutch tax authority's algorithm treated dual nationality as a fraud indicator, wrongly accusing ~26,000 families of childcare-benefit fraud and pushing 3,532+ children into foster care; Mark Rutte's cabinet resigned in Jan 2021.

Key dimensions

Dimension	Score
Evidence of impact / measured public value	1/3
Transparency, fairness & accountability	0/3
Transferability / demonstrated replication	1/3
Scalability beyond pilot	0/3
Governance, capability & sustainability	2/3

Evaluated by C-NAPSE

Data sources

[C-NAPSE web research](#) — accessed 2026-08-12

[Belastingdienst \(Dutch Tax and Customs Administration\)](#) — accessed 2026-08-12

[Wikipedia — Dutch childcare benefits scandal](#) — accessed 2026-08-12

[EU Law Enforcement — a cautionary tale for algorithmic enforcement](#) — accessed 2026-08-12

[IEEE Spectrum — Artificial Intelligence in Government](#) — accessed 2026-08-12

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