

07 — The dissenters

What the previous two dossiers reveal is a systematic inversion of weight in press and government. The question then is: are there people who, within that inversion, nonetheless kept the first order in view? The answer is yes. They are rare, they are usually not famous, and when they do become famous it is because the system has tried to break them.

Here are three of them. Not as heroes. As people who still possessed a lost compass.

Sandra Palmen-Schlangen — the memo that disappeared

In March 2017 Sandra Palmen-Schlangen, at that time the senior legal officer in the Toeslagen division of the Dutch tax authority (Belastingdienst), wrote an internal memorandum. Her superior had asked her to examine the CAF-11 file — a group of parents whose childcare benefit had been collectively suspended. The Council of State had already ruled that the tax authority had not acted in accordance with the law.

Palmen's conclusion was blunt: the suspension had been based on a legally incorrect ground, parents had been denied the legal protection the law guaranteed them, and the tax authority had acted reprehensibly. Her recommendation: stop litigating, offer compensation through a settlement agreement.

What she saw was first order. What the system presented to her was third order dressed up as procedure. The law as applied was denying people what the law formally granted them. Collective fraud enforcement through risk models was legally sanctioned — in practice it violated the rule of law.

Her memo was discussed in two official internal meetings and rejected. Shortly afterwards Palmen was transferred from Toeslagen to the customs authority. The memo vanished into the organisation — so thoroughly that eight separate investigations were required to recover it. The accountancy firm PwC concluded in October 2021 that the disappearance of the memo remained unresolved. When the memo resurfaced in 2020 — Palmen had kept a copy on her own laptop — it became a key document in the parliamentary inquiry into childcare benefit. Three senior civil servants were found to have known of the memo while swearing under oath that they did not. The national criminal investigation department opened a perjury investigation.

In 2024 Palmen was appointed State Secretary for Benefits Restitution. “I am now allowed to complete the circle,” she said at her hearing in the House of Representatives, “from sounding the alarm about injustice at the start of the benefits scandal to working towards its conclusion.” Seven years between writing the memo and recognition. For the twenty thousand families on whose behalf she had requested compensation, seven years too late.

Sources: Tweedekamer.nl, dossier memo-Palmen (research overview); NPO Radio 1 interview, 15 December 2022; Accountancy van Morgen, PwC report on the Palmen memo, 28 October 2021; Rijksoverheid, ministers and state secretaries page.

Eva González Pérez — the lawyer in Helmond

Eva González Pérez did not discover the benefits scandal through a tip-off, but through her husband's letterbox. He ran a childminding agency; his clients were receiving letters from the tax authority informing them that their benefit was being suspended. González Pérez, a lawyer in Helmond, took on the first case in 2014. She thought: send everything in and it will be resolved quickly. It was not.

What she saw was, again, first order. The tax authority was treating childcare benefit as a mass-processing operation; applications were assessed collectively on risk models; when suspicion arose, benefit was suspended en masse and the recipient was required to prove entitlement — not the other way round. Legally this appeared to be sanctioned by the Fraud Act. In practice it was a reversal of the burden of proof that the rule of law does not permit.

In 2016 she discovered the so-called inclusion and exclusion lists — data files containing more than two hundred and sixty thousand names that the tax authority used internally and shared with other government agencies. She established that selection was being made on the basis of nationality. A third-order criterion, dual nationality, had been elevated to a first-order trigger for exclusion. A ranking inversion of textbook quality — the same inversion described throughout this entire edition — but applied to a dossier in which families were destroyed rather than headlines distorted.

González Pérez lost more cases than she won for years. She worked from a small office on fees that bore no relation to the hours involved. “It was shocking and demoralising to discover that a government body was itself breaking the law,” she said later at Utrecht University.

On 16 November 2020 she was the first witness to be heard by the parliamentary inquiry committee into childcare benefit. Her work contributed directly to the conclusion that “the fundamental principles of the rule of law” had been violated. The Rutte III cabinet resigned in January 2021. González Pérez received the Gouden Zandloper in 2021, a royal honour in 2022, and in 2024 handed the work on to the approximately three hundred lawyers now engaged in settling the cases.

What distinguishes her from the professional average is not talent or courage. It is perseverance in a ranking that no one around her was taking seriously. For ten years she held to what her colleagues had waved away as procedural triviality. At the end of those ten years, the procedural triviality proved to be a first-order violation of the rule of law.

Sources: Utrecht University, alumni portrait; Advocatie.nl interview, 10 September 2024; Wikipedia, Parliamentary inquiry into childcare benefit.

Ad Bos — the accounts on the doorstep

In 1998 Ad Bos, former technical director of the Groningen construction firm Koop Tjuchem, found two bin bags at his front door. Inside: the company's shadow accounts — a set of records showing how Dutch construction firms settled costs among themselves under a system of prohibited price-fixing agreements. He first followed the official path: reporting the matter to multiple authorities, including the public prosecutor's office. In July 2001 he received a letter

from the prosecution service saying that nothing would be done with the case. He then gave the television programme Zembra the go-ahead. The broadcast went out on 9 November 2001.

What he saw was first order. A system of price-fixing arrangements that had been maintained for ten years with the knowledge of senior civil servants and clients — among them Rijkswaterstaat. On average 8.8 per cent too much was charged to clients, costing the Dutch state hundreds of millions of euros. Six hundred companies were found to be involved. The parliamentary inquiry that began in August 2002 concluded that there had been large-scale fraud, cartel-like structures, and wholly failed oversight. Minister Benk Korthals resigned.

Bos lost almost everything. Persona non grata in the construction world, no more work in his field, the family home sold, three years living with his wife in a camper van. Meanwhile he himself was prosecuted. In 2005 he was convicted and given a suspended prison sentence for bribing a civil servant — a matter for which, as a director, he bore co-responsibility, but which was now being used against him. On appeal in 2008, the prosecution was ruled inadmissible because he had not received a fair trial. After a settlement in 2009, the state continued to pursue him in court. “The dark side of government has continued to litigate against us,” said Bos in 2023. More than two decades after his report, he is still fighting for recognition.

The 2022 private member’s bill on whistleblower protection names Bos as a cautionary example of what can go wrong when a system punishes its own unmasking. What his case means for this edition is grimmer than that: even those who correctly identify the first order can be ground down by the system, because the procedural machinery has no intake for the notification that it itself is built on the third order. Bos was not an official with the latitude to dissent; he was an outsider who forced the system to look at itself. The price for that was, and remains, his life.

Sources: BNNVARA, interview with Ad Bos 25 years after the construction fraud, 15 May 2023; Transparency International, 20 years after the construction fraud affair, 20 November 2021; Tweedekamer.nl, private member’s bill on whistleblowers 2022; Wikipedia, Parliamentary inquiry into construction fraud.

What they have in common

None of these three describes themselves as courageous. Ask them and you receive variations on the same answer: I had no choice. That sounds like modesty, but it is precise. For those who can still see the first order, looking away is a mutilating act. Not mutilating yourself is no heroism — it is self-preservation. What should astonish us most is not that some people act this way, but that so few do.

Their shared characteristic is not courage, not political conviction, not ideology. It is that at the decisive moment they were able to separate their gaze from the paper before them and look at what the procedure was concealing. A ranking instinct that our society possessed broadly in the twentieth century, and has systematically unlearned in the twenty-first.

That is why Edition 5 is not only a diagnosis. It is also a tribute — to people who, in a world with its order inverted, nonetheless took the trouble to see the first order.

They could not care less about this tribute. That is precisely why they receive it.

