ADVISORY REPORT 26/02E | March 2026

SER

Energy for all

A human-centred approach for the sustainability transition in the built environment



SOCIAL AND ECONOMIC COUNCIL

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A Human-Centred Approach for the Sustainability Transition in the Built Environment

TO THE MINISTER OF HOUSING AND SPATIAL PLANNING, THE MINISTER OF CLIMATE POLICY AND GREEN GROWTH AND THE MINISTER OF SOCIAL AFFAIRS AND EMPLOYMENT.

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Social and Economic Council of the Netherlands (SER)

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Table of contents

Preface 7

Summary 11

1 Background and urgency 19
- 1.1 Request for recommendations 21
- 1.2 Scope of this advisory report 22
- 1.3 Process and approach 22

2 The sustainability challenge for the built environment 23
- 2.1 The current policy challenge and commitment 23
- 2.2 Challenges to be confronted 26

3 Barriers to sustainability 29
- 3.1 Ability, knowledge and will in practice 29
- 3.2 Challenges in relation to increasing the capacity to act 33

4 Recommendations: translating practice into policy and implementation 35
- 4.1 Toward a comprehensible, consistent and long-term policy framework 36
- 4.2 From policy framework to implementation: a layered approach to enabling different groups to participate 39

Appendices 47
- 1 Scope and demarcation of the request for recommendations 49
- 2 Composition of the Advisory Committee on the Energy Transition of the Built Environment 51

Preface

Preface

We want greater control over our energy bills, reduce our carbon footprint, be less dependent on fossil fuel sources and strengthen our resilience. From the perspective of broad prosperity, investing in the energy transition is therefore of the utmost importance. This makes a positive contribution to our living environment, our future earning capacity, our socio-economic security and our autonomy. The coming period is going to be crucial.

When it comes to the energy transition, technology and systems receive a lot of attention, but the people who have to live with and realise the transition do not get less consideration. Nevertheless, the involvement of citizens and small businesses is crucial to give a boost to the energy transition. This SER advisory report therefore focuses on the ability to act of these groups. This target group is particularly relevant, as Dutch policy places a great deal of responsibility on households and small businesses to become more sustainable. And because the sustainability transition of the built environment also particularly touches on wider societal and social challenges, such as countering health ailments or learning gaps as a result of living in a cold, draughty or damp home. I also have business owners in mind, whose business activities are disrupted due to renovation work on the business premises.

Households and businesses often possess the will to become sustainable, but in practice they encounter a wide range of barriers. If we wish to maintain momentum in the energy transition, we will have to pay a great deal more attention to the question as to what households and small businesses need in order to join in. How do we make sure that investing in sustainability is more appealing and achievable? For a start, we need consistent and appropriate policies that accelerate implementation and keep the goal of climate neutrality in 2050 in mind.

The 2026–2030 coalition agreement *'Let's get to work: Building a better Netherlands'* is promising, in that it focuses on a strengthened and structural approach to making the built environment sustainable. This also requires proper monitoring and assessment, so that unintended effects of the policy, delays in the implementation and a decrease in willingness to invest on the part of households and businesses can be picked up and dealt with in time. 'Let's get to work' also means that they must be able to join in the changes.

In this advisory report the SER is advocating an achievable and implementable sustainability transition of the built environment. Policy and implementation must be better aligned with everyday reality, so that everyone can participate. The energy transition is about people and must be supported by people. If we, as a society, want the energy transition to succeed, a human-centred, fair and inclusive approach is essential. That is what this advisory report is about!

Kim Putters
Chair of Social and Economic Council

Summary

Summary

SER emphasises that attention must be paid to the feasibility and implementability of making the built environment more sustainable. The Council believes the sustainability transition is a necessity, but it is progressing too slowly. Sustainability of the built environment is essential for future broad prosperity. It contributes to an affordable and manageable energy bill, a pleasant, healthy and business-friendly living and working environment, a reduction in dependencies and countering climate change. Households and businesses believe the energy transition is important, but in practice they face barriers when making their operations or homes more sustainable. They cannot always invest in making their properties more sustainable, for example due to a lack of financial resources, obstacles in their private lives or a dependence on landlords or Homeowners' Associations (HOAs). They do not always know how and when to start and with what resources. Sometimes they do not get around to investing in sustainability, because they have other priorities, dead the hassle or are hesitant due to inconsistent government policies.

SER therefore advocates a policy framework and approach that is geared to the everyday reality of households and businesses. The energy transition in the built environment touches upon the daily living and working environment of people. The effects of the transition are becoming increasingly visible and tangible in everyday life. The ability to achieve and afford sustainability is under pressure. At this stage of the transition, greater attention must therefore be paid to the socio-economic aspects of the energy transition in the built environment, so that policy strengthens the ability of citizens and small businesses to take action and enables everyone to participate. The energy transition is about people and must be supported by people. If we, as a society, want the energy transition to succeed, a human-centred, fair and inclusive approach is essential. The energy transition must be accessible to everyone and it must not increase existing differences in society.

In this advisory report, the SER Advisory Committee on the Energy Transition of the Built Environment provides policy guidelines to better connect the policy framework and its implementation to the socio-economic aspect of the sustainability transition in the built environment. We expressly focus on low- and medium-income households and small businesses. Firstly, the committee emphasises that practical interests and barriers must be given a place within the policy framework, so that capacity to act and investment certainty are increased. Secondly, we emphasise a number of crucial points which can accelerate the implementation of this transition.

The advisory committee presents a total of nine recommendations for the policy framework and the implementation. SER advises with regard to the policy framework:

1. Make sure the policy narrative is easy to understand and relates to the interests and concerns of households and businesses.
   When the government shares a narrative that better aligns with the everyday life of households and businesses, the government can provide perspective and guidance, which in turn contributes to investment certainty. The narrative must (1) make it clear why sustainability is necessary and what it will yield, (2) be supported by all ministries jointly, so that knowledge and instruments in the social domain can be utilised to a greater extent, (3) be realistic about the costs of whether or not to engage in sustainability efforts, and (4) be fair, so that (present and future) households and businesses do not fall behind due to sustainability.

2. Ensure consistent and predictable policies by providing clarity about follow up measures and sufficient time for adaptation.
   This is a precondition for investments by citizens and businesses. Policy cannot be fixed for eternity, but changes must not lead to a reduction in willingness to invest, or loss of support for and the ability to implement the energy transition. That is why SER advises policymakers and politicians that, when amending or (prematurely) cancelling instruments, they must assess how this impacts the capacity to act and the willingness to invest. Negative effects should be addressed immediately with new or adapted (coherent) policies, while guarding against an accumulation of regulations that ends up being counterproductive to effectiveness and implementability. In addition, after policy changes it is important to review how the changes affect the capacity to act and the opportunities of future generations. This must combine with predictability through transparency of decision making, and timely and clear communication on the scope, scale and duration of specific schemes. It is advisable for the cabinet to explore what guarantees can be given regarding the duration and availability of instruments.

3. Provide clarity regarding the policy pathway from 2030 to 2050 in the short term.
   Households and businesses are currently facing investment decisions that will have an effect after 2030. At the moment there is a great lack of clarity about the policy pathway in the first years after 2030 because, among other things, important policy schemes are only set up to run until 2030. In terms of policy, the pathway from 2030 to 2050 (and after) has barely been fleshed out. This

creates further uncertainty and causes delays, including for municipalities. Policy that makes the end goal clear to everyone and provides certainty for investment decisions will increase the speed of this transition.

This renewed policy framework forms the basis for an affordable, implementable and just energy transition in the built environment. It is important that the policy expands on the lessons from the implementation efforts that have occurred since the *Energy Agreement* and the *Climate Agreement.* SER advises with regard to the implementation:

4. Encourage investments in sustainability by focusing on a stable and credible package of subsidy schemes in the coming years.
   The circumstances under which sustainability takes place, must – in view of the available resources – be made as appealing and as easy as possible for households and businesses. It is therefore preferable that successful subsidy schemes are continued in the coming years. In order to encourage sustainability investments and increase the use of subsidies, SER advises policymakers to study, on the one hand, how subsidies and schemes can be bundled and can be more broadly engaged, without this being at the expense of effectiveness. This will lead to a larger group of households and businesses having certainty for a longer period of time. On the other hand, SER recommends that greater attention is paid within schemes to obstacles experienced by various groups, so that everyone is better supported. A balance will have to be sought between generic policy and customisation. Focus on a stable and credible package of subsidy schemes, with effective and efficient measures.

5. Make it easier to find and access information and knowledge.
   Both households and businesses often simply do not know where to start with making their operations or houses more sustainable, lack the time for it or get lost in a maze of information and regulations. Insight and oversight are crucial in order to come to sustainability choices and investments. This relates to insight into the party's own energy situation, costs, technical options, available schemes and reliable parties for implementation. In order to make information and knowledge easier to find and more accessible, it is vital that government agencies organise their information more efficiently and have it align with the 'client journey' of the people involved. SER supports the intentions relating to the 'Energiehuis', the one-stop shop to assist in the energy transition, to give households and businesses a clear and reliable starting point and (in the longer term) proactively persuade households and businesses to become sustainable.

Specific attention must be paid to accessibility for people who are lacking in digital skills. Industry associations can play a greater role than they do now in assisting businesses when it comes to activation, communication and shortening the lines between subsidies and businesses.

6. Support and reinforce local joint initiatives for the sustainability transition in the neighbourhood.
   Neighbourhood or street initiatives of individual households and/or businesses can help to reduce a number of obstacles in practice. Local initiatives can help to make knowledge and existing practical examples of sustainability investments accessible and to share these initiatives, so that households and businesses do not each individually have to reinvent the wheel. At the moment, the potential inherent in these initiatives is not being utilised sufficiently and they are vulnerable. The government can create conditions that support local joint initiatives, for example via an earmarked fund or by making schemes that are currently only available for individual households or businesses available to small-scale joint initiatives. This also contributes to social cohesion, which in turn can boost a sense of community.

7. Implement a normative policy that aligns with the realities in daily life of households and businesses.
   Obligations can provide clarity on the desired direction, the degree of sustainability and the timeline toward achieving this. They also serve as an incentive to persuade households, businesses, landlords and HOAs that are able to invest but are not doing so yet or are postponing investment, to take action (and thereby contribute to a level playing field). Mandatory measures, combined with supporting policy, are an important addition to voluntary measures. The measures must be clear, implementable and enforceable. The latter requires attention to both sufficient enforcement capacity (among others on the part of municipal authorities and environmental services) and to the fact that laws and regulations provide enforcement agencies with genuine adequate options to ensure compliance with the rules in an effective and efficient manner. Clear, implementable and consistent standards and norms in line with the European climate goals are, after all, of great importance on the pathway from 2030 to 2050. This provides homeowners, tenants and businesses with clarity on what long-term investments are expected of them. SER therefore recommends establishing standards gradually, phasing out the worst energy labels in line with a formulated final standard for 2050. The Council provides a number of specific considerations for homeowners and businesses:

a. *Explore the possibility of having households improve the energy label of their homes at natural intervention moments.* An energy label upgrade obligation is achievable for a large group, creates demand in the market and is a position that can be justified for homeowners. An obligation must be linked to a natural (replacement) moment, it must be clear for households how an energy label is determined and leniency is necessary for the cases in which it is really not possible to comply with the obligation (for example via a hardship clause).
b. *Make sure there are practical, workable standards for small businesses.* For businesses it is also important to link sustainability obligations to a natural timeline. This helps keep costs manageable and sustainability investments more closely linked to their financial horizon, and there is minimum disruption of the business activities. It is important to be wary of excessive regulatory burdens and excessive standards. For example, the energy saving obligation better aligns with some business activities than the energy label upgrade obligation (for example in buildings where large roller doors often open and close).

8. Create a policy approach that aligns with the specific interests and needs of the groups currently unable to keep up.
There is a duty of care towards groups that have limited capacity to act. SER recommends seeking solutions that truly align with the barriers that affect those specific target groups. This concerns not only target groups in a financially vulnerable position, but precisely also target groups that experience social and societal obstacles (such as poor health and no options for the elderly to take out loans). Proximity, trust and empathy is important for the implementation. A connection between the physical and the social domain is crucial for such an intensive approach, as is collaboration between the national government and municipal authorities. Consider long-term financing for the network of local social/societal energy assistance initiatives. These initiatives form an important link in the goal-oriented collaboration between welfare organisations and municipal authorities. Lastly, make the approach part of the Energiehuis (one-stop shop) and consider establishing an ambitious standard for this service, so that as many households as possible affected by energy poverty are reached.

9. Invest in structural measures where possible.
Households affected by energy poverty that cannot take any measures themselves, are best helped by investments in structural measures that have long-lasting effect, such as insulation and energy saving. Emergency funds are and remain important to support people who would have financial problems

without that assistance and must be maintained until structural modifications to the home have been made. Apply the funds from the *Social Climate Fund* to structural solutions for the benefit of insulation and ventilation of the worst homes.



Recommendation

1 Background and urgency

Households and businesses are worried about their energy bill. Some 45 percent of Dutch citizens are worried about ending up in financial difficulties due to increasing energy costs. These concerns are found at all levels of society.[1] The number of households affected by energy poverty has increased in the past year.[2] Increasing energy prices are a point of concern for small businesses too.[3] Businesses wrestle with both the fluctuations in prices and the persistent high bills. The concerns of households and businesses are reinforced by uncertainty about future prices.[4]

Sustainability of the built environment contributes to a grip on and a lowering of the energy bill. Sustainability can reduce the demand for energy and dependence on gas, which results in lower bills for households and businesses and allows them to have greater control over their energy costs.[5] Indeed, sustainability of the built environment is essential for future broad prosperity. It makes a positive contribution to the living environment, the climate and to a more pleasant living and working environment, which can be beneficial to human health and well-being.[6] Sustainability also provides opportunities for employment and to future-proof earning capacity for businesses. Every investment in sustainability is an investment in the Dutch economy.

Although there is a will to become sustainable, households and businesses are faced with barriers. Almost three in four Dutch citizens believes the energy transition to be (very) important.[7] In practice, however, households and businesses run into barriers that lead to a lack of investment in sustainability. For example, financial limitations, uncertainty about what sustainability will actually yield, the 'fuss' that comes with sustainability efforts and a lack of clarity regarding policy and financial

1 ANWB (2025) *Energiedashboard 2025,* www.anwb.nl/belangenbehartiging/energie/energiedashboard.
2 TNO & CBS (2025) *Energiearmoede in Nederland 2019–2024: Een overzicht en een verdieping op risicohuishoudens bij hoge energieprijzen en Monitor Energiearmoede 2023.*
3 Among others, Labyrinth on instruction of the NKP (2025) *Verduurzamen in cafés en restaurants;* EBN (2025) *Houding van MKB ten aanzien van de energietransitie.*
4 CE Delft (2022) *Tariefstelsel energienetten en energietransitie: Analyse van knelpunten en effecten voor gebruikers.*
5 Among others, CPB, TNO & PBL (2025) *Inkomenseffecten van woningverduurzaming;* TNO (2025) *Effecten van woningrenovaties op energiearmoede;* TNO & RVO (2025) *Energieverbruik en energiebesparing in de bestaande woningbouw en utiliteitsbouw: Achtergrondrapport ten behoeve van de Monitor Verduurzaming Gebouwde Omgeving 2024.*
6 Among others, TNO (2025) *Goede binnenluchtkwaliteit voor onze gezondheid;* NKP (2025) *Bestaanszekerheid in de buurt: Hoe kan de klimaat- en energietransitie bijdragen aan veerkrachtige wijken en weerbare mensen?*
7 ANWB (2025) *Energiedashboard 2025,* www.anwb.nl/belangenbehartiging/energie/energiedashboard.

contributions.[8] There are also groups of households and businesses that do not themselves have the opportunity to make their home or business premises sustainable, because they rent or their home is subject to a Homeowners' Association (HOA). In short, not everyone can join in the energy transition. As a result, the fairness of and support for the transition is up for discussion.[9]

The SER emphasises that attention must be paid to the feasibility and implementability of making the built environment sustainable. The Council sees sustainability of the built environment as a necessity and subscribes to the existing climate goals in the interests of broad prosperity.[10] Nevertheless, implementation of sustainability in the built environment is slow, while concerns about energy prices are increasing. In the past few years, generic compensation has been provided for energy costs, but a structural solution is necessary. In order to enable large groups of households and small businesses to participate in the energy transition, attention must be focused on ways to alleviate their technical and financial concerns. The challenge is urgent, because changes in the built environment take a great deal of time. This is due to such things as natural replacement times being considered the most frugal alternative in view of the long economic life of buildings and their components – a boiler, for example, lasts for twelve to fifteen years – and because building projects have long lead times. Delay will lead to higher societal costs in the future.[11] This means that urgent attention must be paid to the capacity of households and businesses to act in terms of the energy transition, both for present and future generations.

A focus on fairness is also crucial. When people perceive the policy to be unfair, this jeopardises the support for sustainability.[12] The large groups that cannot join in at present, are missing out on the benefits of sustainability. This particularly affects people in vulnerable groups.[13] In addition to higher (future) financial burdens, energy poverty also leads to negative health effects and learning gaps.[14] In other words, not only would an acceleration of the transition help these groups from a

8 Among others, CBS (2025) *Verduurzaming van het bedrijfsleven: Verwachtingen van bedrijven voor 2025;* NKP (2024) *Bouwstenen voor bestaanszekerheid;* SCP (2021) *Woningverduurzaming: willen en kunnen betekent nog niet doen: Drijfveren en ervaren barrières bij woningeigenaren;* NVDE (2024) *Verlies van vakbekwaam personeel bij honderden MKB-bedrijven,* www.nvde.nl/verlies-van-vakbekwaam-personeel-bij-honderden-mkb-bedrijven.
9 Rli (2025) *Making sustainability fair: Conditions for just policies.*
10 SER (2024) Vision *Perspective on broad prosperity in 2040: Building the economy of the future.*
11 Among others, IPCC (2023) *AR6 Synthesis Report: Climate Change 2023;* PBL (2025) *Climate and Energy Outlook 2025.*
12 Among others, Rli (2025) *Making sustainability fair: Conditions for just policies;* WRR (2023) Justice in Climate Policy: Distributing climate costs fairly.
13 TNO (2025) *Energiearmoede in Nederland 2022: Een actuele inschatting op nationaal en lokaal niveau.*
14 Among others, TNO (2025) *Kinderen in energiearmoede: Een verkennende studie naar de omvang en effecten van energiearmoede op kinderen;* TNO (2023) *Gezondheidskosten en energiearmoede.*

financial perspective, it would also help them from a societal and social perspective. From the perspective of fairness, the energy transition must not be out of reach to anyone and it must not increase existing differences in society.

The SER advocates a policy vision and approach that aligns with the everyday reality of households and small businesses. The energy transition in the built environment touches upon the daily living and working environment of people. The (socio-economic) effects of the transition are seen and felt more every day. The feasibility and affordability of sustainability are under pressure. In the last few years a great deal has been written and said about the energy transition. A technocratic approach is often applied, whereby (in short) the goal is the biggest emission reduction at the lowest cost. In this next phase of the energy transition in the built environment, more attention is in fact necessary for the socio-economic and behavioural side, both in terms of policy design and implementation. This transition is about people and must be supported by people. If we want the energy transition to succeed as a society, a human-centred and inclusive approach is essential.

1.1 Request for recommendations

This advisory report focuses on the capacity to act of low- and medium-income households and small businesses. The policy places a great deal of responsibility for achieving sustainability with these groups. However, they are facing concerns, problems and interests that currently are not receiving sufficient support or solutions. The SER therefore deems it important to focus on the scope for action of these groups. What does their capacity to act look like? What sustainability and investment challenges confront them? When do they think it is worthwhile to invest? What policy options are (available and conceivable) to increase their capacity to act?

The request for recommendations therefore reads as follows: ‘What (policy) measures contribute to increasing the capacity to act for citizens and small businesses in the energy transition within the built environment?’

This advisory report provides policy guidance for establishing greater ties between the policy framework and implementation on the one hand and the socio-economic side of sustainability on the other. Firstly, the SER emphasises what is necessary to give everyday interests and barriers a place within the policy framework, so that capacity to act and investment certainty are increased. Secondly, the SER emphasises a number of crucial points regarding the concrete elaboration of the policy approach, so that the implementation of the transition can be accelerated.

1.2 Scope of this advisory report

This advisory report only relates to European Netherlands. Caribbean Netherlands has its own large sustainability challenge, but because of the specific circumstances and challenges it does not come within the scope of this advisory report. We are particularly focusing on private low- and medium-income households, and small businesses in buildings similar to households, such as bakers, garage owners and hospitality businesses. Private households include owner-occupiers, tenants and self-employed persons. The latter group also falls within the scope because they have characteristics of both households and small businesses and face similar sustainability challenges in relation to their home or business property. We are furthermore only looking at the sustainability challenge in relation to existing buildings, and are not taking account of new buildings, and the policy measures that affect the capacity to act of the aforementioned target groups with regard to the sustainability challenge. Housing corporation tenants do not come within the scope of the advisory report, as a substantial policy package has already been established for this group. A further explanation can be found in Appendix 1.

1.3 Process and approach

The SER Advisory Committee on the Energy Transition of the Built Environment prepared this advisory report of its own volition in the period May 2025 to February 2026. It was adopted in the SER Council meeting of 19 March 2026. During the preparation, speakers were invited to the SER, the committee engaged in frequent consultation and spoke with a large number of external parties (see Appendix 2).

2 The sustainability challenge for the built environment

2.1 The current policy challenge and commitment

Climate goals formed the impetus behind the energy transition in the built environment. The goal of climate neutrality in 2050 has been laid down in the Climate Act, in which a reduction goal has been established for all five sectors[1] of the *Climate Agreement*.[2] In terms of the built environment sector, the way to achieve this goal is primarily reflected in various goals within the heat transition. Within the built environment a large part of carbon emissions is caused by the use of natural gas for heating, hot (mains) water and cooking (see the box below).

Energy use by households and businesses

The bulk of the energy of households and businesses goes to heating rooms, and to a lesser degree to heating mains water. To a far lesser extent, households use energy for lighting and (household) items, such as a television, refrigerator, washing machine and cooking appliances. Businesses, on the other hand, use relatively more electricity than households. For example, for cooling and ventilation, lighting, product processing and ICT.*,** The sustainability challenge for production processes and business premises can differ significantly between businesses due to the wide range of business activities. For example, the difference between a car repair shop and a bar.

* RVO (2025) *Monitor Verduurzaming Gebouwde Omgeving 2025.*
** TNO (2024) *Energieverbruik en energiebesparing in de bestaande woningbouw en utiliteitsbouw: Achtergrondrapport t.b.v. Monitor Verduurzaming Gebouwde Omgeving 2024.*

The policy particularly focuses on the technical aspect of sustainability of the built environment. A wide range of technological measures are available to improve sustainability. For example, insulation (of roof, floor, glass and walls), heat pumps, district heating, solar panels, electric water heaters, home batteries, solar panel, smart and efficient appliances and more. The policy emphasised concrete, physical

1 This concerns the electricity, built environment, industry, mobility, agriculture and land use sectors.
2 The Climate Act stipulates that carbon emissions must be reduced in 2030 by 55 percent relative to 1990. For the built environment this means that in 2050, 7 million homes and 1 million buildings must be gas-free and make use of renewable energy and heat.

measures such as insulation, solar panels, heat pumps and district heating. The ministries of Housing and Spatial Planning (VRO) and Climate Policy and Green Growth (KGG) were primarily involved in relation to designing policy for the sustainability of the built environment.

The sustainability challenge and the potential for improvement in the residential and non-residential building stock remain substantial, but the speed of achieving sustainability is too low. Some 21 percent of homes have an energy label D or worse and 87 percent of homes are still being (partly) heated by a central heating boiler.[3] Within non-residential buildings, which covers small businesses, energy-efficiency measures have been implemented for 18 percent of the buildings, while 15 percent make use of exclusively sustainable heating.[4] Substantial gains are still to be made in terms of sustainability. See also the box on the following page. The sustainability challenge is related to the climate goal for 2050. Without additional policy, the Netherlands will not achieve the climate goals.[5]

The policy strategy for the sustainability of the built environment is currently a two-track policy: the collective and the individual track.[6] The collective (or area-based) track is managed by municipalities and is intended to enable larger groups to participate in the transition within a relatively short timeframe. For example, the roll-out of district heating and lines of action from the *National Insulation Programme* geared to neighbourhoods and rented accommodation.[7] The individual track is geared to individual buildings and building owners. Policy instruments that influence individual decisions of households are usually voluntary in nature. The instruments involve information, financing and subsidies.[8] For example, the solar panel netting scheme that incentivised households to make the switch to solar panels, the sustainable energy investment subsidy scheme (ISDE scheme) that lowered the investment threshold for sustainability efforts on the part of owner-occupiers and providing information on the benefits of building insulation. This means that the will and capacity to act of households and companies must be big enough to make use of these instruments. The policy instruments geared to non-

3 RVO (2025) *Monitor Verduurzaming Gebouwde Omgeving 2025,* p. 35.
4 RVO (2025) *Monitor Verduurzaming Gebouwde Omgeving 2025,* p. 38.
5 Rijksoverheid (2023) *Scherpe doelen, scherpe keuzes: IBO aanvullend normerend en beprijzend nationaal klimaatbeleid voor 2030 en 2050.*
6 Ministry of Housing and Spatial Planning (undated) *Sustainability of the Built Environment Programme.*
7 Ministry of Housing and Spatial Planning (undated) *National Insulation Programme.*
8 Minister of Housing and Spatial Planning, Dutch House of Representatives (2025), annex with Parliamentary Letter no. 1376, *Verduurzaming gebouwde omgeving met handelingsperspectief en instrumenten per doelgroep.*

residential buildings (businesses) also focus on establishing standards; an example is the energy-saving obligation for companies.[9]

The sustainability challenge is related to the climate goal for 2050*

Current status (2025):

- There are over 8.2 million homes in the Netherlands and approximately 1.2 million non-residential buildings.
- Approximately 7 million homes still have to be made gas-free, a large number also have to be insulated.
- Approximately 1 million non-residential buildings still have to be made sustainable.
- 5.3 million homes have an energy label. These are often more modern homes or homes that have been sold. Only 2.5 million homes have label B or better.

2050 Gas-free means annually, on average:

- approximately 300,000 homes have to be made gas-free (heat pump, district heating);
- approximately 200,000 homes a year have to be insulated (reference 2024: approximately 118,000 heat pumps have been sold (including new buildings)).**

* Rijksoverheid (2025) *Routes to realisation: Choices for climate and energy transition, coalition formation report,* pp. 102-108.
** CBS (2025) *Monitor Warmtepompen 2025,* www.cbs.nl/nl-nl/longread/aanvullende-statistische-diensten/2025/monitor-warmtepompen-2025/3-indicatoren.

Municipal authorities play an important role in the implementation. They are the local directors of the energy-transition in the built environment. They must have developed and adopted a heat programme by the end of 2027.[10] The programme must describe per neighbourhood what sustainable heat solutions will provide the greatest opportunities and the rate at which this will occur. Municipalities can furthermore impose additional obligations or provide subsidies; it has been agreed in the *Climate Agreement* that all municipal authorities must establish an independent energy one-stop shop for reliable information and advice, and they must, naturally, make municipal real estate sustainable. Performing all these tasks is not easy for municipal authorities. In some cases they have limited resources, knowledge and

9 Companies that use more than 50,000 kWh of electricity or 25,000m^3 gas per year, are obliged to implement all energy-saving measures with a payback time of less than 5 years.
10 Dutch Senate (2025–2026) 36576 no. G *Rules regarding production, transport and delivery of heat (Collective Heat Act).*

capacity for implementation. They are close to citizens and small businesses, so that they are able to respond to local needs with customised solutions. Good collaboration between the national government and municipal authorities is crucial to make implementation possible in all municipalities.

2.2 Challenges to be confronted

There is no one-size-fits-all solution. The technical 'best and implementable' solution for realising savings depends on the specific context, such as type of home, family size or the kind of business premises and business activities. Various target groups face different options, or lack of options. For example, someone living in a non-self-contained rental property faces completely different challenges than an elderly couple with their own home (see also the following chapter). Making existing buildings sustainable therefore demands a lot from the capacity to act of households and businesses. They must take action or be in a position to take action themselves and they must determine when and to what extent they will invest and in what technologies they will invest. The complexity of various ownership situations makes the sustainability challenge more difficult. For example, it is extra challenging to make rental properties sustainable.[11] Sustainability efforts in relation to rental properties can entail a split incentive, because the landlord has to make the sustainability investment, but the tenant is the one who benefits from a lower energy bill (see paragraph 3.1).

Individual and collective tracks can reinforce each other, but can also get in each other's way. There are trade-offs, such as the potential tension between the individual track by way of heat pumps and the collective track in the form of district heating. The Netherlands Court of Audit advises caution to avoid non-effective use of resources, because of overlap between the two measures.[12] The collective track, aimed at enabling larger groups to participate in the transition within a shorter timeframe, does not in itself lead to a greater capacity to act on the part of individuals. Nor does the individual track in itself contribute to acceleration of the transition. The climate goal for 2050 is not expected to be achieved if the initiative for sustainability is left up to households themselves.[13] With an eye to support for and implementability of sustainability efforts, there is therefore an important role for supporting policy (such as offering financial and practical support for

11 SER (2022) Exploratory study *Hoe wonen werkt: Een sociaal-economische verkenning.*
12 Netherlands Court of Audit (2025) *Een koud bad voor warmtenetten.*
13 PBL (2025) *Keuzes voor de leefomgeving 2025: Twaalf opgaven voor het nieuwe kabinet.*

sustainability efforts), but also for establishing standards and legislation, so that homeowners, tenants and landlords start taking action.[14]

Implementation is stagnating due to inconsistencies and uncertainties in policy. Research shows that policy that keeps changing slows down sustainability efforts and that policy in the last few years has led to an increasing degree of uncertainty (see the box below).[15,16] This uncertainty leads to a reduction in willingness to invest, higher risks and costs, more complexity, less implementing power,[17] a loss of trust in the government and decreasing motivation to become sustainable. It is therefore concerning that a number of important (financial) instruments with a proven effect on the demand for sustainability options, such as the solar panel netting scheme, the National Insulation Programme Subsidy Scheme 2023–2026, the ISDE subsidy scheme and the National Heat Fund are at present only in effect up to 2030 or expire even earlier.[18] Due to the lack of a policy-based detailed plan for the sustainability pathway from 2030 to 2050, uncertainties arise for the sustainability of the entire built environment. Other sources of uncertainty are political discussions regarding the need for sustainability and waiting for further elaboration of Dutch and EU policy (such as postponing ETS-2, the new EU emissions trading system).

Practical examples of inconsistent policy and its impact on capacity to act

Amendment of the Environment Buildings Decree (2022)
The government stated that (at least) a hybrid heat pump would be the standard as of 2026 when replacing a boiler (or another more sustainable alternative, such as a fully electric heat pump or connecting to a district heating system). This establishing of standards provided some freedom of choice in terms of the type of installation and was connected to a natural replacement timeline. A sector was set up for the production and installation of heat pumps, with associated employment in the Netherlands. However, in 2024 the Schoof cabinet announced that this obligation

14 TNO (2024) *Draagvlak voor klimaatbeleid: Toetsing van acceptatieprincipes in online keuze-experimenten.*
15 Dutch New Energy Research (2025) *Doelstelling en realiteit: Data-analyse van beleidsimpact op de duurzame energiesector,* www.duurzaam-ondernemen.nl/nieuw-rapport-onzeker-energiebeleid-remt-duurzame-technologieen.
16 De Nederlandsche Bank (2025) *Uncertainty and climate policy in the Netherlands: measure and economic effects*.
17 NVDE (2024) *Verlies van vakbekwaam personeel bij honderden MKB-bedrijven*, www.nvde.nl/verlies-van-vakbekwaam-personeel-bij-honderden-mkb-bedrijven.
18 Dutch New Energy Research (2025) *Doelstelling en realiteit: Data-analyse van beleidsimpact op de duurzame energiesector,* www.duurzaam-ondernemen.nl/nieuw-rapport-onzeker-energiebeleid-remt-duurzame-technologieen.

was being cancelled, because the cabinet saw the obligation as too great a financial burden for households and wanted to offer a wider range of options. This reversal in policy led to businesses shutting down and skilled personnel being lost. The initial investments in labour, technology and training are now partly seen as divestments. For households, this change resulted in a lack of clarity regarding the direction that the sustainability efforts were going.

Amendment of the solar panel netting scheme (2024)
The scheme dates from 2004, when solar panels were still relatively expensive and inefficient, and was a success. A large number of solar panels were installed in a relatively short period of time. Originally the netting scheme was to be gradually phased out between 2024 and 2031. However, in 2024 a decision was made within a period of months, which decision was laid down in law, to fully end the netting scheme in 2027. The premature termination of the scheme may be understandable from the perspective of grid congestion and a fair distribution of the costs, but the termination (and the lack of a clear follow-up pathway) has reduced the support for sustainability efforts and the market demand for solar panels. Households and businesses that invested in solar panels also feel duped.

3 Barriers to sustainability

3.1 Ability, knowledge and will in practice

The capacity of households and businesses to act is influenced by 'ability, knowledge and will'. There are many factors that influence the investment decision of households and businesses. One relevant question is, of course: can households and businesses afford sustainability efforts? Not everyone can make this investment and not everyone who can afford sustainability efforts, actually invests in such efforts. Barriers to the 'capacity to act', i.e. the ability and willingness to take control and realise sustainability efforts play a role in this respect. The SER views the capacity of the aforementioned groups to act through the lens of:

- *ability*: the extent to which, from a financial perspective, they can invest in sustainability, they have the skills, practical options and scope and can make their own investment decisions;
- *knowledge*: having knowledge of possible technological options and applications, supporting schemes and (sustainability) effects;
- *will*: the (degree of) motivation to invest in sustainability.

There are a range of barriers to the capacity to act. Table 3.1 presents a number of large barriers that confront households and businesses in practice.[1] This overview provides examples and is not to be deemed exhaustive. It is also important to note that households and businesses often come up against a combination of barriers in relation to ability, knowledge and will. This makes the sustainability task particularly challenging. As emerged from the discussions, sustainability is "like a hurdle race: every hurdle must be cleared before people can participate". Behavioural science indicates that the impact of the 'fuss factor' can significantly increase the threshold to engaging in sustainability efforts: people do not know where to start, are demotivated by all the research, cleaning up and administrative work, and cannot find their way around the subsidy landscape.[2] We will discuss the barriers in greater detail below.

1 These barriers have been established based on existing reports and discussions with experts. In this chapter we have used illustrative quotes to paint a clear picture of the kinds of barriers that exist in everyday life. The quotes are based on combined references from practical experience, experts and existing sources.
2 Vries, G. de (2021) *Breaking habits for a green world,* TU Delft.

Table 3.1 Practical barriers confronting households and businesses

Ability	▪ Lack of financing options ▪ Lack of time and skills to orientate and/or implement ▪ Barriers stemming from the private life of individuals (poor health, stage of life, etc.) ▪ For households and businesses that rent: split incentive, dependency relationship ▪ For households and businesses in an HOA: restrictive laws and regulations, dependence on the other HOA members ▪ For businesses: loss of income during renovation work on business premises
Knowledge	▪ Lack of clarity about where and how to start ▪ Uncertainty about the benefits of sustainability ▪ Uncertainty about the payback time ▪ Lack of clarity about available subsidies and schemes ▪ Questions about reliability of the advice and implementing party
Will	▪ Sustainability is not deemed necessary ▪ Other priorities than sustainability efforts ▪ Sustainability requires a lot of research work and results in inconvenience and a mess in the home ▪ Government policy is unclear and/or does not motivate people ▪ Lack of social norms or good examples in the neighbourhood

Not all households and businesses are able to engage in sustainability efforts, for example inability to finance the high initial costs of sustainability measures, a lack of time/skills or due to dependency on others, for example within an HOA (see the box on the following page).[3] Sometimes households and businesses do not have enough money (on hand or through a loan) to be able to invest. Taking out loans, certainly for low- to medium-income households, also constitutes a high threshold, as taking on debt is often seen as too great a risk.[4] In addition, loan providers often do not to want to provide a loan at all to relatively elderly borrowers. In addition, a considerable number of households and SMEs rent their homes/business premises. In chapter 2 we described the split incentive problem, that impedes investments by landlords. Both households and businesses that rent a building do not have the option of taking on substantial sustainability efforts, as they are too dependent on the landlord, who, moreover, is not always willing to cooperate. On the other hand, private landlords also cannot always invest in sustainability. For example, they face technical or legal obstacles or can in turn have to deal with tenants that do not want to assist in sustainability efforts. In this framework it is therefore important to point out that the split incentive problem not only has a financial side. It also involves the

3 The initial investment for sustainability is relatively large, including because of the relationship between sustainability options. For example, a specific degree of insulation is necessary for a properly working heat pump.
4 De Nederlandsche Bank (2024) *Van crisis naar kans: verduurzaming van woningen na de energiecrisis.*

relationship between the tenant and the landlord. Motivation and behaviour often turn out to be decisive to be able to turn a 'split incentive' into a 'shared incentive'.[5]

Precisely because various parties are involved, a lot of different considerations must be made, and aspects such as consultation, collaboration and establishing standards become even more important. Establishing standards creates clarity about the rights and obligations of the various parties.

A number of obstacles to sustainability efforts within an HOA

Sustainability efforts for homes that are members of an HOA can be challenging. A number of barriers are set out below; these are examples and are not an exhaustive list. This group's capacity to act is limited to a great extent. A number of restrictive factors arise simply in relation to 'ability'. For example, it has been laid down in law that modifications cannot be made to the outside (i.e. 'the shell') of a building if there has not been joint decision making. In addition, decision-making rules in HOA regulations are often complicated and financial interests and options within the group of residents can vary considerably. This also applies to (large) HOAs, that are sometimes a mix of private ownership and subsidised housing. In that case it is possible that due to a majority interest of a housing corporation, investment decisions might be made that not all private owners in the HOA may be able to afford or that may not benefit them, but they will be forced to participate in.

This often involves substantial investments, not least in connection with overdue maintenance. HOA activities also tend to take a lot of time in research and coordination. Because many HOA directors carry out their HOA duties in their free time, it can take a long time before choices are made.* An owner-occupier of an apartment in an HOA succinctly summarised these aspects: "I would like to have installed solar panels and better glass, but the HOA does not allow individual modifications to the 'shell'. There is a committee looking into sustainability options for the entire block, but it is going nowhere, they have been going for three years, with zero results."

* VRO (2024) *Verduurzaming van VvE-gebouwen: drijfveren en obstakels richting 2050*, www.volkshuisvestingnederland.nl/actueel/nieuws/2024/02/26/verduurzaming-van-vve-gebouwen-drijfveren-en-obstakels-richting-2050.

5 RVO (2021) *Van split incentive naar shared incentive*.

There are also barriers relating to 'knowledge' and 'will'. Approximately half of the 1.4 million homeowners in an HOA do not know what the (next) step is when it comes to making their apartment or building sustainable.* Many members of HOAs also think that organising the sustainability process with the other members will entail a lot of fuss. This is despite the fact that all HOAs have a sustainability task and HOA members do benefit from things like energy savings.**

* Milieu Centraal (2025) *Bijna helft VvE's weet niet wat de volgende stap is in verduurzaming woning*, www.milieucentraal.nl/persberichten/bijna-helft-vve-s-weet-niet-wat-de-volgende-stap-is-in-verduurzaming-woning.
** VRO (2024) *Verduurzaming van VvE-gebouwen: drijfveren en obstakels richting 2050*.

Households and businesses often do not know where to start when it comes to making their properties sustainable. They have all kinds of questions about the best measures, the payback time and the possibilities for (financial) support.[6] Becoming sustainable is a complex process, because the best sustainability options per building can differ significantly and several different options are often necessary at the same time (such as insulation and a heat pump). It is very difficult for both households and businesses to find subsidies and schemes. One citizen stated: "A Google search came up with so many different things. When I finally did find a subsidy application form, I was not sure how to fill in the form." Even when subsidies are found, it is possible that the budget has been depleted or has expired. Indeed, a number of experts who we spoke to during this process said that they have not made their homes (fully) sustainable because of the many options, the lack of time and oversight and the fuss involved. There are often questions about the implementation, such as where a reliable implementing party can be found and what is a fair price for a given measure.

Even if households and businesses can and know how to become sustainable, they do not always get around to making the necessary investment. Although the majority of households and businesses believe that sustainability is important, it is possible that they do not feel that (further) sustainability is necessary at this point in time, they may have other priorities or they do not feel motivated or are held back by (inconsistent) government policy.[7] Households and businesses have many things to deal with in their everyday lives, such as caring for a family or running the business. Sustainability is just one topic among many. Renovation work entails

6 De Nederlandsche Bank (2024) *Van crisis naar kans: verduurzaming van woningen na de energiecrisis.*
7 SCP (2021) *Woningverduurzaming: willen en kunnen betekent nog niet doen: Drijfveren en ervaren barrières bij woningeigenaren.*

nuisance. In addition, not everyone believes 'sustainability' to be that important. As Stichting Energiebank Nederland says: "We do not use the word sustainability. People are mentally overloaded and their wallets are empty."

One business owner said: "The issue is not sustainability, but simply responsible business conduct, where attention is paid to your environment, in and together with the neighbourhood." Confidence in government policy is important when it comes to a willingness to make investments, but both households and businesses see inconsistent policy as a barrier. Inconsistent policy results in paralysis. A common remark is: "For years they said you were crazy if you did not have solar panels on your roof, but now we don't want solar panels any more all of a sudden?" Almost three-quarters of the businesses have experienced an increase in economic uncertainty since 2025, partly due to policy.[8] Businesses need consistency and predictability to be able to take risks.[9] Inconsistent policy raises questions about the utility and the need for sustainability, which is a barrier. People drop out when they feel that their efforts are not yielding much result.[10]

3.2 Challenges in relation to increasing the capacity to act

Even if people have the ability, the knowledge and the will, this does not by definition mean that they will in fact engage in sustainability efforts. One of the reasons for this is the influence of preconditions. For example, the crowded electricity grid (grid congestion is obstructing the energy transition and housing construction and is worsening the business climate[11]) and the shortages in the labour market, for example as seen in the shortage of qualified tradesmen for installation. An additional reason is the extent to which external pressure is felt, for example due to policy. If households and businesses perceive the policy to be inconsistent and unreliable, obligations imposed by that policy can in fact lead to resistance.

A combined approach is necessary that takes account of the diversity of interests and barriers in practice. Groups that do have the will but have not yet engaged in sustainability efforts, can be assisted by means of a combination of unburdening, information provision, facilitating and the establishing of standards. It is important

8 CBS (2025) *Bijna drie kwart van de ondernemers ervaart meer onzekerheid,* www.cbs.nl/nl-nl/nieuws/2025/39/bijna-drie-kwart-van-de-ondernemers-ervaart-meer-onzekerheid.
9 VNO-NCW (2025) *Waarom ondernemers meer dan ooit snakken naar voorspelbaarheid,* www.vno-ncw.nl/forum/waarom-ondernemers-meer-dan-ooit-snakken-naar-voorspelbaarheid.
10 ANWB (2025) *Energiedashboard 2025,* www.anwb.nl/belangenbehartiging/energie/energiedashboard.
11 SER (2025) Letter for the informant regarding formation of new government, *Working together for the new Netherlands.*

to ensure that households and businesses that can join in, do in fact engage in sustainability efforts. At the same time, the government has a duty of care to ensure that everyone – and that means everyone – can join in. There are groups that currently have a very limited capacity to act and face an accumulation of different (fundamental) obstacles. Such as a dependency on landlords or HOAs, not speaking or understanding the language, an aversion to loans or distrust of the government (see the box below).

Real-life stories of the Energiebank

"Corry lives in a single-brick farm in Friesland and lives on an OAP pension. The heating is on very low, because she cannot afford to sufficiently heat the farm. Because of this she no longer receives visitors. The municipal authority wants to help and sends her a letter with sustainability options that are linked to complicated subsidies and that often require preliminary financing. Despite the good intentions and offer of help, Corry sees enormous barriers to taking action."

"Joyce and her three daughters live in a rental property belonging to a housing cooperative in Rotterdam. The property is on a list for sustainable renovation, but this will take a few years. In the meantime, the energy prices have risen so much that Joyce cannot really pay the energy bill any longer. She has to choose between cooking or putting on the heating. This leads to all kinds of problems relating to damp and mould and health problems, in particular for the youngest daughter who suffers from asthma."

In both cases there may even be hidden energy poverty, because less energy is used than is actually necessary for a healthy and pleasant living environment. In both cases, even though they are two very different situations, there is a very limited capacity to act. The residents cannot engage in sustainability efforts without significant assistance. This is despite the fact that sustainability efforts in these cases can make a very positive contribution to health and social cohesion.

4 Recommendations: translating practice into policy and implementation

The energy transition in the built environment is moving into the next phase. The first groups of households and businesses have invested in and are benefiting from a relatively lower energy bill and a healthier living situation, and have (often) received subsidies. Subsidies were necessary to realise learning effects and advance the roll-out of energy-saving measures. Now the transition to sustainability must be accelerated, while the challenge has only become greater and more complex. The groups that need to participate in this phase are more difficult to engage. They have other needs and challenges than the groups that have already joined in the energy transition.

There is, above all, a need for consistent and predictable policy that aligns with the everyday reality of households and businesses. The climate challenge was the reason for this transition, but the climate goals in themselves do not sufficiently resonate from a policy and societal perspective to be able to maintain the rate of this transition. Whereas the government's goal is to achieve climate neutrality in 2050, homeowners see 'cutting their energy bill' and 'improving comfort' as important motivators. What is more, households and businesses have a 'wait and see' attitude, and in some cases become frustrated because the feel that policy is inconsistent and unpredictable. They will benefit from policy that provides investment certainty. At the same time, policy must be able to keep pace with the environment and not be fixed for eternity. That is why a strengthened policy framework forms an important basis for an affordable, implementable and fair energy transition. We have elaborated this line of advice in paragraph 4.1.

In addition, the implementation requires more customised efforts. In order to accelerate achieving sustainability, the capacity of households and businesses to act must be in order and there must be specific support for groups that cannot join in. In this following implementation phase, parallel policy tracks are necessary and desirable to be able to properly serve the various groups, each with their own barriers and opportunities. It is important that the policy expands on the lessons of the implementation since the *Energy Agreement* and the *Climate Agreement.* A good mix of policy instruments geared to the practical reality of the target group ensures a timely response to opportunities and obstacles that might arise, so that sustainability in the built environment can be accelerated. This is how perseverance can be encouraged, something that is sorely lacking at present. We have elaborated this line of advice in paragraph 4.2.

4.1 Toward a comprehensible, consistent and long-term policy framework

The SER makes the following recommendations in relation to the policy framework:

1. Make sure the story is easy to understand and can be linked to the interests and concerns of households and businesses.
2. Make sure that the policy is consistent and predictable, by means of clarity regarding follow-up and sufficient time to adapt.
3. Provide clarity regarding the pathway from 2030 to 2050 in the short term.

Recommendation 1. Make sure the story is easy to understand and relates to the interests and concerns of households and businesses.

When the government shares a narrative that better aligns with the everyday life of households and businesses, the government can provide perspective and guidance, which in turn contributes to investment certainty.[1] The SER believes that the comprehensible story must be clear, shared, realistic and fair:

- *Clear* about why sustainability is necessary (better control of energy bills, countering energy poverty, becoming independent of foreign energy and contributing to climate goals) and what it yields (for households and businesses, but also in relation to the opportunities for employment and education).[2] For example, policy can have a positive effect on the rationale for a sustainability investment of households and businesses (the 'will'). Municipal authorities also need this narrative to support implementation efforts, as it will help households and businesses engage in the sustainability transition.
- *Shared* to provide a firmer basis for the implementation. The policy must not only be supported by the ministries that deal with housing and climate, but also by the ministries that are responsible for social security, public health, education and the economy. In order to increase the focus on people during implementation, knowledge and instruments from other disciplines – such as the behavioural sciences – are necessary, along with attention from ministries, such as the ministries of Social Affairs and Employment (SZW) and Health, Welfare and Sport (VWS).

1 WKR (2025) *Fast forward with vision. Providing direction to climate policy with a vision for the future.*
2 SER (2018) Advisory report *Energy transition and employment: Opportunities for a sustainable future.*

- *Realistic* about the feasibility and affordability of sustainability in the built environment by households and businesses. The previous emphasis on the payback time of sustainability investments is no longer desirable. Achieving sustainability costs money, but not achieving sustainability also comes at a price, that will be higher in the future due to such things as, for example, increasing grid costs and the increasing costs of gas (connections).[3] The policy to be followed must reflect this and better insight must be provided into the costs of achieving or not achieving sustainability for households and businesses. Having insight into energy use, costs and related sustainability options is crucial in order to come to realistic sustainability choices and investments (see recommendation 5).
- *Fair* so that the policy ensures that no households or businesses fall behind as a result of sustainability efforts, now and in the future. Vulnerable groups must be protected and unburdened. The support for achieving sustainability will decrease if society sees climate policy as unfair. Attention to the fairness aspect must therefore be rooted in the policy.[4]

Recommendation 2. Make sure that the policy is consistent and predictable, by means of clarity regarding follow-up and sufficient time to adapt.

Predictable policy is a precondition for investments by citizens and businesses.[5] The premature phasing out of the netting scheme and the reversal of the announced heat pump obligation (see the box on page 23) are telling examples of inconsistent policy that have reduced the capacity to act and the willingness to invest of households and businesses. There may be good reasons to alter policy and ideally policy will move in sync with the environment of the relevant phase of the transition. Nevertheless, changes may not lead to a reduction in investment willingness, loss of support for and the ability to implement the challenge. The cost effectiveness of instruments cannot be the sole leading criterion for changes. That is why the SER advises policymakers and politicians, when changing or cancelling instruments (early), to determine how this could impact the capacity to act and the willingness to invest, and to immediately tackle negative effects with a new or modified (coherent) policy, whereby it is important to avoid stacking rules upon rules, which only ends up being counterproductive to effectiveness and implementability. In addition, when policy changes are made it must be reviewed how they have an effect on the capacity to act and the opportunities of future generations. This can be done by applying a generation test. Attention must also be paid to the 'predictability' of policy by means

3 Interdepartmental electricity infrastructure working group (2025) *Schakelen naar de toekomst: IBO Bekostiging Elektriciteitsinfrastructuur.*
4 WRR (2023) *Justice in Climate Policy: Distributing climate costs fairly.*
5 SER (2025) Letter for the informant regarding formation of new government, *Working together for the new Netherlands.*

of transparency on decision making, timely and clear communication on the scope, scale and duration of schemes, the criteria that are applied to (early) termination and sufficient time to adjust. The cabinet is advised to explore what guarantees can be given regarding the duration and availability of instruments.

Recommendation 3. Provide clarity regarding the pathway from 2030 to 2050 in the short term.

Households and businesses face investment decisions now that will have an effect after 2030, because the technical lifespan and/or payback time of various sustainability options is ten to fifteen years. At the moment there is a great lack of clarity about the pathway in the first years after 2030, among other things because a number of important schemes for households, businesses and landlords are only set up to run until 2030 (see chapter 2). In terms of policy, the pathway from 2030 to 2050 (and after) has barely been fleshed out. This creates further uncertainty and has a delaying effect, including for municipal authorities (see the box below). Policy that provides certainty for investment decisions increases the speed of this transition. The end goal to be achieved must be clear to everyone (see also recommendation 7). This also requires clarity on the preconditions. This relates to a number of aspects such as programming and safeguarding the energy infrastructure, the granting of permits, spatial integration, implementation capacity and attention for a properly working labour market and education policy.[6]

Lack of clarity about instruments restricts municipal plans

By the end of 2027, municipal authorities must have drawn up a heat programme that has been adopted by the municipal council. Municipal authorities must record in this plan the time when sustainability measures will be implemented for each area, what heat alternative will be provided and whether they are making use of their power of designation. The heat programmes relate to the period 2026–2035. At the same time, it is uncertain what financing will be available after 2030, while important legislation, such as the Municipal Instruments for Heat Transition Act and associated regulations, are not yet in full legal force or are still in development. In other words, at present municipalities have the task of establishing a pathway to 2035, while there are large (investment) uncertainties regarding the policy approach after 2030. The implementation runs into barriers on this point.

6 SER (2018) Advisory report *Energy transition and employment: Opportunities for a sustainable future.*

4.2 From policy framework to implementation: a layered approach to enabling different groups to participate

The SER makes the following recommendations in relation to implementation:

4. Encourage sustainability by focusing on a stable and credible package of subsidy schemes in the coming years.
5. Make it easier to find and access information and knowledge.
6. Support and reinforce local joint initiatives for sustainability in the neighbourhood.
7. Follow a policy that establishes standards in the everyday life of households and businesses.
8. Create a policy approach that aligns with the specific interests and needs of the groups that cannot join in now.
9. Invest in structural measures where possible.

Recommendation 4. Encourage sustainability by focusing on a stable and credible package of subsidy schemes in the coming years.
Active incentivisation of voluntary sustainability via the individual track remains necessary. The circumstances under which sustainability takes place, must – in view of the available resources – be made as appealing and as easy as possible for households and businesses. Preference should therefore go to successful subsidy schemes that are continued in the coming years, so that there is multi-year predictability in the coming phase. An important precondition is that there is clarity about the precise duration and the conditions (see recommendation 2) and that subsidies are easy for everyone to find and are accessible to everyone (see recommendation 5). The SER has some recommendations for policymakers geared to increasing the use of subsidies.

On the one hand, it is advisable to bundle subsidies and schemes where possible and see to it that they are used more widely. This allows a larger group to have certainty for a longer period of time, which will increase the capacity to act. One example is expanding the group that may make use of home insulation schemes; not only should homeowners be able to claim these, but so should the business owner in the same building who is facing the same challenges. It is useful to research how such a

scheme and other schemes can be expanded, without negatively impacting the effectiveness of subsidies.

On the other hand, customisation within subsidy schemes is important to ensure that different target groups facing different obstacles can be better supported. For example, households that only have a budget for one sustainability measure, must not be 'punished' with a relatively lower contribution from a subsidy budget than households that can take several measures at the same time.

In short, the policy must seek a balance between generic measures and customised measures. Continual shifts between those principles (because overly broad subsidies are terminated for budgetary reasons and there is a risk of freeriders,[7] or because subsidies that are too specific turn out to be impossible to implement and are not utilised) must be avoided. Focus on a stable and credible package of subsidy schemes, with effective and efficient measures. In addition, a simultaneous approach to the establishing of standards is also desirable (see recommendation 7).

Recommendation 5. Make it easier to find and access information and knowledge.
In the search for sustainability options, people often simply do not know where to start, they do not have the time for it or people get tied up in an information maze. This even though households and businesses need insight and oversight in order to be able to make sustainability choices and take action. This concerns both insight into energy use and costs and information about technical options and being able to oversee all the different schemes that are available. And then, what is appropriate for an individual specific situation? Where can you find a good tradesman? Business owners, for example, have indicated that the paperwork relating to schemes is too complicated and takes too much time.[8] These obstacles also apply to private landlords and HOAs. For example, the Subsidy Scheme for Sustainability and Maintenance of Rental Properties (SVOH) is barely used by private landlords.[9]

To make information easier to find, government agencies should design their information services around the user journey of citizens and businesses: what steps are necessary in order to be able to make sustainability choices? This starts, for example, with understanding the individual's own energy situation and associated

7 The term 'freeriders' refers to people or companies who make use of a subsidy, even though they would have made the sustainability investment without the subsidy.
8 Labyrinth on instruction of the NKP (2025) *Verduurzamen in cafés en restaurants*, https://nationaalklimaatplatform.nl/nieuws12/3129735.aspx?t=Nieuw-rapport-Verduurzamen-in-cafes-en-restaurants.
9 RVO (2025) *Subsidieregeling Verduurzaming en Onderhoud Huurwoningen (SVOH)*, www.rvo.nl/subsidies-financiering/svoh.

appropriate schemes. In addition, various target groups and various levels of (digital) literacy require a targeted approach. The language used must be accessible, knowledge about sustainability options and practical working of technologies must take place close to home and information must be made easily accessible. For example, think of some seniors and other groups that do not have strong digital skills and/or households with other cultural backgrounds who do not have sufficient command of the language. For the most vulnerable groups in particular, a lot of information is still inaccessible (see also recommendation 8).[10]

The national government is taking steps, together with municipal authorities, to provide advice and support under one roof in an expanded version of the (existing) one-stop shops for energy: the Energiehuis. This realises, among other things, an obligation under the EU Energy Performance of Buildings Directive.[11] The SER supports this effort to place the often fragmented information in a one-stop shop for reliable information on sustainability on the part of the government. In view of the importance of making things easier for people who need assistance, it is crucial when setting up an 'Energiehuis' one-stop shop, to not only give the physical, but also precisely the social domain a place. In addition, value can be gained from researching how and in what time period an Energiehuis can play a more proactive role in encouraging sustainability among various target groups (with the caveat that sufficient capacity must be available; this requires financing on a national level). Industry associations can play a greater role than they do now in assisting businesses when it comes to activation, communication and the shortening of the lines between subsidy funds and businesses. This relates to, among other things, providing information and making information available about (1) the obligations imposed by laws and regulations and what obligations will arise from new laws and regulations and (2) other matters that may be of interest to businesses.

Recommendation 6. Support and reinforce local joint initiatives for sustainability in the neighbourhood.

Neighbourhood or street initiatives of individual households and/or businesses offer options to collectively (read: bottom-up) tackle obstacles. Think of obstacles such as a lack of good and reliable examples and the challenge to find all the information alone and/or take care of everything alone. It is difficult for municipal authorities to remove obstacles themselves. Further support and reinforcement of local initiatives can therefore be a supplementary route to acceleration without imposing further

10 NKP (2025) *Bestaanszekerheid in de buurt.*
11 EU (2024) *Directive (EU) 2024/1275 of the European Parliament and of the Council of 24 April 2024 on the energy performance of buildings,* https://eur-lex.europa.eu/legal-content/NL/TXT/?uri=OJ%3AL_202401275.

obligations or before those obligations take effect. At the moment, insufficient use is made of the potential that is inherent in these initiatives and they are vulnerable.[12] The government can create conditions that 'support' local joint initiatives. The committee has established that many instruments currently focus on individuals, and are not available to joint initiatives. The initiatives are particularly dependent on the resources of municipal authorities, that are generally limited and not structural in nature. An earmarked fund could provide a way out here.[13] In addition, the government can 'reinforce' these initiatives. There are examples of collective approaches that are only directed at households (such as 'fix teams'), even though the local businesses – that may, for example, be based in the same building as the households – could also be included in such an approach. Collective plans of businesses, for example via trade associations in high streets, shopping centres or business parks, can also contribute to the sustainability challenge and could benefit from procedural support.[14] Joint sustainability initiatives are inextricably linked to the social cohesion in a neighbourhood. Utilisation of social aspects and sense of community can give an enormous boost to collective willingness to act and increase support for sustainability measures. Social capital and a sense of community lead to people being more likely to join in, help each other and take account of each other, which makes the support and the implementation of transitions easier.[15] It is therefore essential to pick up on signals in municipalities and neighbourhood initiatives, in order to better structure further support and reinforcement at a local level. This gives municipalities more options for customising their approach.

Recommendation 7. Follow a policy that establishes standards in the everyday life of households and businesses.

Obligations can provide clarity on the desired direction, the degree of sustainability and the associated timeline. They offer certainty to the market that has to carry out renovation and construction work. The establishing of standards also serves as an incentive to persuade households, businesses, landlords and HOAs that are able to invest but are not doing so yet or are postponing investment, to take action (thus contributing to creating a level playing field). Mandatory measures in combination with supporting policy are an important addition to voluntary measures, because the speed of voluntary sustainability is too low and the support for sustainability declines if households, businesses, landlords and HOAs withdraw from the shared

12 NKP (2024) *Versterking lokale initiatieven nodig voor energietransitie,* https://nationaalklimaatplatform.nl/nieuws12/2736336.aspx?t=Versterking-lokale-initiatieven-nodig-voor-energietransitie.
13 Rli (2025) *Making sustainability fair: Conditions for just policies*.
14 NKP (2024) *Versterking lokale initiatieven nodig voor energietransitie.*
15 SCP (2025) *Nederland vraagt om daadkracht en realistische oplossingen: Acht maatschappelijke opgaven in aanloop naar de Tweede Kamerverkiezingen 2025.*

challenge.[16] With an eye on the support and capacity to act, it is extremely important that households and businesses have some degree of freedom of choice and that the establishing of standards aligns with practice.

However, the establishing of standards is not guaranteed to be effective. The rules must be clear, implementable and enforceable. The latter requires attention for both sufficient enforcement capacity (among others on the part of municipal authorities and environmental services) and for the fact that laws and regulations provide enforcement agencies with genuine adequate options to ensure compliance with the rules in an effective and efficient manner. Establishing standards can most effectively contribute to the acceleration of sustainability when preconditions are guaranteed. In order to make this recommendation more concrete, we will set out specific considerations below for households and small businesses.

a. *Explore the possibility of having households improve the energy label of their own home according to a natural timeline.* A 'label upgrade obligation' is achievable for a large group of households, creates demand in the market and is a position that can be justified for homeowners. Various preconditions must be in order, however. An obligation must be linked to natural (replacement) times, for example, when a boiler breaks down or there is a large-scale renovation. The previously intended heat pump obligation is a good example of this. In this manner a label upgrade obligation provides freedom of choice as to what investments have to be made and when. It should be clear for households how an energy label is determined and how they can be improved. At present there is a great lack of clarity in this respect.[17] Leniency is also necessary for the cases in which it is truly not possible to perform the obligation (for example by means of a hardship clause). Finally, clear communication on the importance of the standard and sufficient (financial) support via consistent and supporting policies is necessary.
b. *Make sure there are practical, workable standards for small businesses.* The most important rules for businesses are the energy saving obligation[18] and the minimum energy label of their building. These rules in essence provide clarity and encourage sustainability, provided they are easy to implement and enforcement actually ensures compliance with the rules. For small businesses it is important to link sustainability obligations to a natural upgrade and replacement timeline, just as for households. This helps keep costs manageable, sustainability investments are more closely linked to the business owner's financial horizon and there is minimum disruption of the business process. It is

16 Rli (2025) *Making sustainability fair: Conditions for just policies.*
17 NOS (2025) *Vereniging Eigen Huis: 'Verbeteren energielabel voor huiseigenaren te onduidelijk'*, https://nos.nl/collectie/13871/artikel/2590911-vereniging-eigen-huis-verbeteren-energielabel-voor-huiseigenaren-te-onduidelijk
18 This applies to businesses that use more than 50,000 kWh electricity or 25,000 m^3 gas per year.

important to be wary of regulatory burden and excessive standards; the energy saving obligation often aligns better to some activities of businesses than the energy label obligation (for example in buildings where large roller doors often open and close). Supporting policy is also important for businesses, for example to deal with the 'hidden' additional costs that are not included in schemes. Think of such things as the costs of reinforcing the roof construction for solar panels or a power capacity upgrade.

The sustainability challenge must ensure that everyone can live and work in a sustainable, healthy building. But not all households and businesses have the capacity to act or are in a position to be able to engage in sustainability efforts. As previously mentioned, it is difficult, for example, to make rental properties sustainable because of problems relating to the split incentive.[19] Minimum standards for private rental properties that the national government is currently introducing is a logical way to provide certainty and clarity for tenants and landlords up to 2030.[20] For landlords, appropriate supporting policy is important where their capacity to act is limited.

Clear, implementable and consistent standards and norms in line with the European climate goals are, after all, of great importance on the pathway from 2030 to 2050. The challenge will not be completed in 2030. It remains crucial to remain on a stable, consistent course on the road to the end goal in 2050. This provides homeowners, tenants and businesses with clarity regarding the long-term investments that are expected of them, including after 2030. The SER therefore recommends establishing standards gradually, phasing out the worst energy labels in line with a formulated final standard before 2050. The pathway to the end goal in 2050 must be clear to everyone.

Recommendation 8. Create a policy approach that aligns with the specific interests and needs of the groups that cannot join in now.

There is a duty of care towards groups that have limited capacity to act. Households in the lowest income category are particularly vulnerable: "In practice, municipalities encounter distrust and barriers such as feeling embarrassed and what in municipal jargon is called 'low capacity to act'; households up to their neck in debt do not respond to a letter from the municipality with information on sustainability or do not attend the meetings that are organised for them", according to Marieke

19 SER (2022) *Exploratory study Hoe wonen werkt: Een sociaal-economische verkenning*.
20 Rijksoverheid (2025) *Uitwerking eisen energieprestatie voor huurwoningen en utiliteitsgebouwen,* www.rijksoverheid.nl/actueel/nieuws/2025/03/07/uitwerking-eisen-energieprestatie-voor-huurwoningen-en-utiliteitsgebouwen.

Vollering, director of Stichting Energiebank Nederland. There is partial attention for these groups, for example the instruments that are used to counter energy poverty and to encourage landlords to engage in sustainability efforts. But this is not enough. The SER recommends seeking solutions that truly align with the obstacles facing these groups, as they have to be approached in a different manner. This not only concerns target groups in a financially vulnerable position, but also social and societal aspects. For example, poor health can mean that people cannot start a renovation project, tenants in non-independent housing or business units have even fewer options for (minor) procedures than independent tenants and over a certain age it is difficult or even impossible to get a loan. Proximity, trust and empathising with people is important when it comes to the implementation.[21] To give an example: the zero percent loan provided by the National Heat Fund, is in theory very suitable for homeowners on a low income. Practice shows, however, that this group knows nothing about this scheme, is fearful of taking out loans or is averse to taking out loans and/or does not actually consider sustainability as a way to get control of the energy bill. Resolving these obstacles requires the human touch and requires a personal and intensive, tailored approach, just like cooperation between the national government and municipal authorities. This concerns making contact with these groups, comprehensible language, usable and understandable instruments, and process supervision for the sustainability process. It is advisable to consider the following in this respect:

a. *A connection between the physical and the social domain is crucial for this approach.* Municipalities often still approach this issue from the physical domain, so that well-intended assistance founders in the implementation. There is a far greater chance of successfully tackling this problem from the social domain, as a lot more knowledge and understanding exists there on how to get this group involved. Exploratory research of municipal websites shows that more and more initiatives are arising based on this perspective. The Council for the Environment and Infrastructure (Raad voor de leefomgeving en infrastructuur, Rli) advises in its most recent report *Making sustainability fair* to connect sustainability policy with socio-economic and socio-cultural policy.[22] Municipalities believe that connecting social policy and energy policy is still a challenge, because it covers

21 NKP (2025) *Bestaanszekerheid in de buurt.*
22 Rli (2025) *Making sustainability fair: Conditions for just policies.*

a number of policy areas.[23] The departments and teams involved will have to work together more closely.

b. *Make sure there is financing for the network of local social and community-based energy assistance initiatives.* These kinds of initiatives have a large social impact; they help households to get a grip on the energy bill. In time these kinds of initiatives should no longer be necessary, but at this point in the energy transition they are of crucial importance. Local assistance initiatives form an important link in the target-oriented collaboration between welfare organisations and municipalities. Only with such a tailored approach can we ensure that everyone in the Netherlands can join in the energy transition. This also touches upon alleviating the burden by making information easily accessible (see recommendation 5). Make the approach part of the Energiehuis[24] and consider establishing an ambitious standard for the services, in order to reach as many households in energy poverty as possible.

Recommendation 9. Invest in structural measures where possible.

In the long term, households that suffer from energy poverty are best served by investments in structural measures that have a long-term effect, such as insulation to be able to save energy. People in this group are spending a large part of their income on energy costs, as they often live in poorly insulated and draughty homes, and suffer from physical and mental health ailments more often. This recommendation shows that investing in sustainability for this group can have a wider positive societal impact. Emergency funds are and remain important to support people who would have financial problems without that assistance. It is therefore important to extend these emergency funds until the homes have been made sustainable. However, do not let short-term measures stand in the way of sustainable solutions. Income support via generic compensation merely deals with symptoms and ultimately does not lead to a long-term solution. It is necessary to tackle poorly insulated and ventilated homes quickly.[25] The pending implementation of ETS-2, the new EU emissions trading system, can put additional pressure on households in energy poverty. The Social Climate Fund is intended to limit the structural impact of the ETS-2. Put the resources that have been made available toward structural solutions for insulation and ventilation of the worst homes.

23 Nationale ombudsman (2022) *Ongelijke toegang tot de energietransitie: Laagdrempeliger voorzieningen voor alle huishoudens,* p. 19.
24 NPLW (undated) *Van energieloket naar energiehuis,* www.nplw.nl/isoleren-en-energiearmoede/van-energieloket-naar-energiehuis.
25 Nationale ombudsman (2025) *Ongelijke toegang tot de energietransitie: Laagdrempeliger voorzieningen voor alle huishoudens.*

Appendices

Scope and demarcation of the request for recommendations

Citizens and small businesses are the focal point of this advisory report. The advisory report particularly focuses on private low-income and medium-income households, and small businesses in buildings similar to those of households. Think of businesses in and at neighbourhood boundaries, like bakers, garage owners and hospitality businesses. The implementation and social impact of this transition comes together at neighbourhood level. What the recommendations do not take into account, are institutional households – such as nursing homes and prisons – and big businesses, for example those within the industry. These groups have not been taken into account, because their capacity to act and investment issues fundamentally differ from those of regular households and small businesses.

The advisory committee takes a broad look at the sustainability challenge in the built environment as being an investment issue. A large challenge in relation to sustainability of the built environment is the heat transition, that is the phasing out of the use of gas and fossil fuels and the transition to sustainable heating sources. Because insulation is a precondition for the application of sustainable heat, insulation measures (such as roof, wall, floor and window insulation) come within the scope. Generation, use and storage of clean electricity are also included. The policy measures within the scope of this advisory process directly contribute to the capacity of the target groups to act in making the built environment sustainable. The capacity to act is presented as an investment issue. A more generic poverty policy or, for example, policy geared to mobility are outside the scope of this advisory process.

This advisory report is limited to the investment issues that the renovation challenge of existing buildings faces. The sustainability challenge for new buildings is not considered. Naturally new buildings also face obstacles, but in that case (collective) sustainability steps can be implemented in the design and construction stage. Sustainability should be the standard for new buildings.

This advisory process is specifically geared to providing advice and recommendations relating to (policy) measures that directly increase the capacity of households and businesses to act. Restrictive preconditions, such as grid congestion and labour market shortages are discussed as relevant context, but the recommendations do not focus on resolving obstacles in preconditions.

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* In addition, the committee has sought advice on an incidental basis from, among others, TNO, WRR, VNG, Energiebank Nederland, WKR, NVDE and the Uitvoeringsoverleg Gebouwde Omgeving.

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