**Supplemental file 1**

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|  | **England** | **The Netherlands** |
| Legislation, policy documents, governmental and municipal websites | Childcare Act 2006 | *CIZ: Wlz voor mijn kind* |
| Childcare Act 2016 | *Jeugdwet* |
| Department of Education (2018) Local offer guidance | *Wet kinderopvang* |
| Equality Act 2010 | *Wet langdurige zorg* |
| GOV.UK, Apply for direct payments | *Wet maatschappelijke ondersteuning* |
| GOV.UK, Child Tax Credit | *Zorgverzekeringswet* |
| GOV.UK, Disability Living Allowance |  |
| GOV.UK, Children with special educational needs and disabilities (SEND) |  |
| HM Treasury and Department of Education and Skills (2007) Aiming high for disabled children: better support for families |  |
| **Both countries** | |
| Eurostat (2021) How do parents organize childcare in the EU | |
| OECD (2022) Net childcare costs for parents using childcare facilities | |