Annex B: Definitions, Units & Conventions

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1 This annex on Definitions, Units and Conventions provides background information on material used

in the Working Group III Contribution to the Intergovernmental Panel on Climate Change (IPCC) Sixth
 Assessment Report (WGIII AR6). The material presented in this annex documents metrics and common

Assessment Report (WGIII AR6). The material presented in this annex documents metrics and common data gets that are turnically used across multiple chapters of the report. In faw instances there are no

data sets that are typically used across multiple chapters of the report. In few instances there are no
updates to what was adopted by WGIII during the production of the Fifth Assessment Report (AR5), in

6 which case this annex refers to Annex II of AR5 (Krey, et al, 2014).

7 The annex comprises three parts: Part I introduces standards, metrics and common definitions adopted 8 in the report; Part II presents methods to derive or calculate certain quantities and identities used in the 9 report; and Part III provides more detailed background information about common data sources. While 10 this structure may help readers to navigate through the annex, it is not possible in all cases to 11 unambiguously assign a certain topic to one of these parts, naturally leading to some overlap between 12 the parts.

13

14 **Part I: Definitions and units**

15

16 A.B.1 Regional classifications

In this report there are three different levels of regional classifications used to present results of analysis. These levels are High (5 regions), Intermediate (10) and Low (21). The high level classification is virtually identical to RC5 (Regional Categorisation 5) in WGIII AR5; the low level classification corresponds most closely to the 22 UN M49 (UNSD, 1999) intermediate regions. The regional classifications are presented below. Throughout the report it will be noted explicitly when individual chapters deviate from the classification set out below.

23

24 A.B.1.1. Low level of regional classification

Western Africa: Cape Verde, Côte d'Ivoire, Ghana, Nigeria, Saint Helena, Ascension and Tristan da
Cunha, Benin, Burkina Faso, Gambia (the), Guinea, Guinea-Bissau, Liberia, Mali, Mauritania, Niger
(the), Senegal, Sierra Leone, Togo

Eastern Africa: British Indian Ocean Territory (the), French Southern Territories (the), Kenya,
Mauritius, Mayotte, Réunion, Seychelles, Zimbabwe, Burundi, Comoros (the), Djibouti, Eritrea,
Ethiopia, Madagascar, Malawi, Mozambique, Rwanda, Somalia, South Sudan, Uganda, United
Republic of Tanzania (the), Zambia

Southern and middle Africa: Botswana, Swaziland, Namibia, South Africa, Lesotho, Cameroon,
 Congo (the), Equatorial Guinea, Gabon, Angola, Central African Republic (the), Chad, Congo (the
 Democratic Republic of the), Sao Tome and Principe

35 Northern Africa: Algeria, Egypt, Libya, Morocco, Tunisia, Western Sahara, Sudan (the)

Middle East: Bahrain, Iran (Islamic Republic of), Iraq, Israel, Jordan, Kuwait, Lebanon, Oman, Qatar,
Saudi Arabia, Palestine (State of), Syrian Arab Republic (the), United Arab Emirates (the), Yemen

38 Caribbean: Anguilla, Antigua and Barbuda, Aruba, Bahamas (the), Barbados, Bonaire, Sint Eustatius

39 and Saba, Virgin Islands (British), Cayman Islands (the), Cuba, Curaçao, Dominica, Dominican

40 Republic (the), Grenada, Guadeloupe, Jamaica, Martinique, Montserrat, Puerto Rico, Saint Barthélemy,

41 Saint Kitts and Nevis, Saint Lucia, Saint Martin (French part), Saint Vincent and the Grenadines, Sint

42 Maarten (Dutch part), Trinidad and Tobago, Haiti, Turks and Caicos Islands (the), Virgin Islands (U.S.)

- 1 Meso America: Belize, Costa Rica, El Salvador, Guatemala, Honduras, Mexico, Nicaragua, Panama
- 2 South America: Argentina, Bolivia (Plurinational State of), Bouvet Island, Brazil, Chile, Colombia,
- 3 Ecuador, Falkland Islands (the) [Malvinas], French Guiana, Guyana, Paraguay, Peru, South Georgia
- 4 and the South Sandwich Islands, Suriname, Uruguay, Venezuela (Bolivarian Republic of)
- 5 USA & Canada: United States of America (the), Canada
- 6 Greenland, Bermuda & others: Bermuda, Greenland, Saint Pierre and Miquelon
- 7 Eastern Asia: China, China Hong Kong Special Administrative Region, China Macao Special
 8 Administrative Region, Korea (the Republic of), Democratic People's Republic of Korea (the),
- 9 Mongolia
- 10 India & Sri Lanka
- 11 Rest of Southern Asia: Maldives, Pakistan, Afghanistan, Bangladesh, Bhutan, Nepal
- South-East Asia: Brunei Darussalam, Indonesia, Malaysia, Philippines (the), Singapore, Thailand,
 Viet Nam, Cambodia, Lao People's Democratic Republic (the), Myanmar, Timor-Leste
- Developing Pacific: Fiji, New Caledonia, Papua New Guinea, Solomon Islands, Vanuatu, Guam,
 Marshall Islands (the), Micronesia (Federated States of), Nauru, Northern Mariana Islands (the), Palau,
- 16 United States Minor Outlying Islands (the), Kiribati, American Samoa, Cook Islands (the), French
- Polynesia, Niue, Pitcairn, Samoa, Tokelau, Tonga, Wallis and Futuna, Tuvalu
- Northern and western Europe: Åland Islands, Denmark, Estonia, Faroe Islands (the), Finland,
 Iceland, Ireland, Isle of Man, Latvia, Lithuania, Norway, Svalbard and Jan Mayen, Sweden, United
 Kingdom of Great Britain and Northern Ireland (the), Austria, Belgium, France, Germany,
 Liechtenstein, Luxembourg, Monaco, Netherlands (the), Switzerland, Guernsey, Jersey
- Southern and eastern Europe: Andorra, Cyprus, Croatia, Gibraltar, Greece, Holy See (the), Italy,
 Malta, Portugal, San Marino, Slovenia, Spain, Bulgaria, Czech Republic (the), Hungary, Poland,
 Romania, Slovakia, Turkey, Albania, Bosnia and Herzegovina, Montenegro, Serbia, Ukraine
- 25 Australia & New Zealand
- Asia-Pacific Developed (others): Japan, Christmas Island, Cocos (Keeling) Islands (the), Heard Island
 and McDonald Islands, Norfolk Island
- 28 Eurasia: Belarus, Russian Federation (the), Republic of North Macedonia, Republic of Moldova (the),
- 29 Armenia, Azerbaijan, Georgia, Kazakhstan, Kyrgyzstan, Tajikistan, Turkmenistan, Uzbekistan
- 30 International shipping
- 31 International Aviation
- 32
- 33
- 34
- 35
- 36

1 A.B.1.2. High and intermediate levels of regional classification

- 2 Table A.B.1 below presents the high, intermediate and low levels of regional classification. For country
- 3 mapping to the low level of regional classification see section A.B.1.1 above.
- 4

Table: A.B.1 | Description of regions

	WGIII AR6					
High Level (5)	Intermediate level (10)	Low Level (21)				
	North America	USA & Canada				
Developed Countries (DEV) Eastern Europe and West- Central Asia (EEA) Latin America and Caribbean (LAM) Africa and Middle East (AME)	North America	Greenland, Bermuda + others				
Developed Countries (DEV)	Europa	Northern and western Europe				
	Europe	Southern and eastern Europe				
	Asia Pacific Developed	Australia & New Zealand				
	Asia-Facilie Developed	Asia-Pacific Developed (others)				
Eastern Europe and West- Central Asia (EEA)	Eurasia	Eurasia				
Letin America and Cavilla		Caribbean				
Latin America and Caribbean	Latin America and Caribbean	Meso America				
(LANI)		South America				
		Western Africa				
	Africa	Eastern Africa				
	Anica	Southern and middle Africa				
Africa and Middle East		Northern Africa				
(AME)	Middle East	Middle East				
Asia and developing Pacific	Eastern Asia	Eastern Asia				
(APC)	Southern Asia	India & Sri Lanka				
()		Rest of Southern Asia				
	South-East Asia and developing	South-East Asia				
	Pacific	Developing Pacific				
International Shinning & Aviet	tion	International shipping,				
memanonal simpping & Avia	1011	International Aviation				

5

6 A.B.2. Standard units and unit conversions

- 7 The following sections introduce standard units and unit conversions used throughout this report.
- 8

9 A.B.2.1. Standard units

Standard units of measurements include Système International (SI) units, SI-derived units, and other
 non-SI units as well the standard prefixes for basic physical units.

12

Table: A.B.2 | Système International (SI) units

Physical Quantity	Unit	Symbol
Length	meter	m

Mass	kilogram	kg
Time	second	S
Thermodynamic temperature	kelvin	К
Amount of Substance	mole	mol

2

 $Table: A.B.3 \mid Special \ names \ and \ symbols \ for \ certain \ SI-derived \ units.$

Physical Quantity	Unit	Symbol	Definition
Force	Newton	Ν	kg m s^2
Pressure	Pascal	Ра	kg m^ -1 s^ -2 (= N m^ -2)
Energy	Joule	J	kg m^2 s^-2
Power	Watt	W	kg m ² s ⁻³ (= J s ⁻¹)
Frequency	Hertz	Hz	s^-1 (cycles per second)
Ionizing Radiation Dose	sievert	Sv	J kg^-1

3

4

Table: A.B.4 | Non-SI standard units.

Monetary units	Unit	Symbol
Currency (Market Exchange Rate, MER)	constant US Dollar 2015	USD2015
Currency (Purchasing Power Parity, PPP)	constant International Dollar 2015	Int\$2015
Emission- and Climate- related units	Unit	Symbol
Emissions	Metric tonnes	t
CO ₂ Emissions	Metric tonnes CO ₂	tCO ₂
CO ₂ -equivalent Emissions ¹	Metric tonnes CO ₂ -equivalent	tCO ₂ -eq
Abatement Costs and Emissions Prices/Taxes	constant US Dollar 2015 per metric tonnes	USD2015 /t
CO ₂ concentration or Mixing Ratio (µmol mol-1)	Parts per million (10 ⁶)	Ppm
CH ₄ concentration or Mixing Ratio (nmol mol-1)	Parts per billion (10^9)	Ppb
N ₂ O concentration or Mixing Ratio (nmol mol-1)	Parts per billion (10^9)	Ppb
Radiative forcing	Watts per square meter	W/m^2
Energy-related units	Unit	Symbol
Energy	Joule	J
Electricity and Heat generation	Watt Hours	Wh
Power (Peak Capacity)	Watt (Watt thermal, Watt electric)	W (Wth, We)
Capacity Factor	Percent	%
Technical and Economic Lifetime	Years	yr
Specific Energy Investment Costs	US Dollar 2015 per kW (peak capacity)	USD_{2015} /kW

¹ Based on GWP₁₀₀ metric, using AR6 values. Check section A.B10 below for details.

Energy Costs (e.g., LCOE) and Prices	constant US Dollar 2015 per GJ or US Cents 2015 per kWh	USD ₂₀₁₅ /GJ and USct ₂₀₁₅ /kWh
Passenger-Distance	passenger-kilometre	pkm
Payload-Distance	tonne-kilometre ²	tkm
Land-related units	Unit	Symbol
Area	Hectare	ha

2 Note that all monetary and monetary-related units should be expressed in constant US Dollar 2015

3 (USD_{2015}) or constant International Dollar 2015 $(Int\$_{2015})$.

4

5

Table: A.B.5 | Prefixes for basic physical units.

Multiple	Prefix	Symbol	Fraction	Prefix	Symbol
1E+21	zeta	Ζ	1E-01	deci	d
1E+18	exa	Е	1E-02	centi	с
1E+15	peta	Р	1E-03	milli	m
1E+12	tera	Т	1E-06	micro	μ
1E+09	giga	G	1E-09	nano	n
1E+06	mega	М	1E-12	pico	р
1E+03	kilo	k	1E-15	femto	f
1E+02	hecto	h	1E-18	atto	a
1E+01	deca	da	1E-21	zepto	Z

6 7

9

8 A.B.2.2. Physical units conversion

Table: A.B.6 | Conversion table for common mass units (IPCC, 2001).

To:		kg	t	lt	St	lb
From:	multiply by:					
Kilogram	kg	1	1.00E-03	9.84E-04	1.10E-03	2.20E+00
Tonne	t	1.00E+03	1	9.84E-01	1.10E+00	2.20E+03
long ton	lt	1.02E+03	1.02E+00	1	1.12E+00	2.24E+03
short ton	st	9.07E+02	9.07E-01	8.93E-01	1	2.00E+03
Pound	lb	4.54E-01	4.54E-04	4.46E-04	5.00E-04	1

10

11

Table: A.B.7 | Conversion table for common volumetric units (IPCC, 2001).

To:	gal US	gal UK	bbl	ft ³	1	m ³
From:			multipl y by:			

² The tonne-kilometre is a unit of measure of freight transport which represents the transport of one tonne of goods (including packaging and tare weights of intermodal transport units) by a given transport mode (road, rail, air, sea, inland waterways, pipeline etc.) over a distance of one kilometre. The tonne measure here is not the same unit of measure as metric tonnes earlier in the third row of Table A.B.4.

US Gallon	gal US	1	8.33E-01	2.38E -02	1.34E -01	3.79E +00	3.80 E-03
UK/Imperial Gallon	gal UK	1.20E +00	1	2.86E -02	1.61E -01	4.55E +00	4.50 E-03
Barrel	Bbl	4.20E +01	3.50E+01	1	5.62E +00	1.59E +02	1.59 E-01
Cubic foot	ft3	7.48E +00	6.23E+00	1.78E -01	1	2.83E +01	2.83 E-02
Liter	L	2.64E -01	2.20E-01	6.30E -03	3.53E -02	1	1.00 E-03
Cubic meter	m ³	2.64E +02	2.20E+02	6.29E +00	3.53E +01	1.00E +03	1

2

 Table: A.B.8 | Conversion table for common energy units (NAS, 2007; IEA, 2019).

To:		TJ	Gcal	Mtoe	Mtce	MBtu	GWh
Fro m:				multipl y by:			
Tera Joule	TJ	1	2.39E +02	2.39E -05	3.41E -05	9.48E +02	2.78E -01
Giga Calorie	Gc al	4.19E -03	1	1.0E- 06	1.43E -07	3.97E +00	1.16E -03
Mega Tonne Oil Equivalent	Mt oe	4.19E +04	1.0E+ 08	1	1.43E +00	3.97E +07	1.16E +04
Mega Tonne Coal Equivalent	Mt ce	2.93E +04	7.0E+ 06	7.00E -01	1	2.78E +07	8.14E +03
Million British Thermal Units	M Btu	1.06E -03	2.52E -01	2.52E -08	3.60E -08	1	2.93E -04
Giga Watt Hours	G Wh	3.60E +00	8.60E +02	8.60E -05	1.23E -4	3.41E +03	1

3

4 In addition to the above physical units, datasets often report carbon emissions in either units of carbon

5 (C) or carbon dioxide (CO₂). In this report we report carbon dioxide (CO₂) emissions where possible,

6 using the conversion factor (44/12) to convert from units of C into CO₂.

7 Where aggregate greenhouse gas emissions are reported, this report uses the Global Warming Potential
8 with a time horizon of 100 years (GWP₁₀₀); for details see A.B.10.

9 A.B.2.3. Monetary unit conversion

10 To achieve comparability across cost und price information from different regions, where possible all 11 monetary quantities reported in the WGIII AR6 have been expressed in constant US Dollar 2015 12 (USD_{2015}) or constant International Dollar 2015 $(Int\$_{2015})$, as suitable.

13 To facilitate a consistent monetary unit conversion process, a simple and transparent procedure to

14 convert different monetary units from the literature to USD2015 was established which is described 15 below.

16 In order to convert from year X local currency unit (LCU_X) to 2015 US Dollars (USD_{2015}) two steps

are necessary:

- 1 1. in-/deflating from year X to 2015, and
- 2 2. converting from LCU to USD.

In practice, the order of applying these two steps will lead to different results. In this report, the conversion route $LCU_X \rightarrow LCU_{2015} \rightarrow USD_{2015}$ is adopted, i.e., national/regional deflators are used to measure country- or region-specific inflation between year X and 2015 in local currency and current (2015) exchange rates are then used to convert to USD_{2015} .

To reflect the change in prices of all goods and services that an economy produces, and to keep the
procedure simple, the economy's GDP deflator is chosen to convert to a common base year. Finally,
when converting from *LCU*₂₀₁₅ to *USD*₂₀₁₅, official 2015 exchange rates, which are readily available,
but on the downside often fluctuate significantly in the short term, are adopted for currency conversion
in the report.

In order to be consistent with the choice of the World Bank databases as the primary source for gross
 domestic product (GDP) and other financial data throughout the report, deflators and exchange rates
 from the World Bank Development Indicators is used³.

To summarize, the following procedure has been adopted to convert monetary quantities reported in LCU_X to USD_{2015} :

17 1. Use the country- / region-specific deflator and multiply with the deflator value to convert from LCU_X

to LCU_{2015} . In case national / regional data are reported in non-LCU units (e.g., USD_X or $Euro_X$), which

19 is often the case in multi-national or global studies, apply the corresponding currency deflator to convert

20 to 2015 currency (i.e., the US deflator and the Eurozone deflator in the examples above).

- Example of converting GDP from LCU_{2010} prices to LCU_{2015} prices:
- 22 GDP_{2015} (in LCU_{2015} prices) = GDP_{2010} (in LCU_{2010} prices) * $\frac{LCU_{2010}$ GDP deflator LCU_{2015} GDP deflator

23 2. Use the appropriate 2015 exchange rate to convert from LCU_{2015} to USD_{2015} .

24

25 **Part II: Conventions**

26 A.B.3. Levelised cost metrics

27 Across this report, a number of different metrics to characterise cost of climate change mitigation are 28 employed. To facilitate a meaningful economic comparison across diverse options at the technology 29 level, the metric of 'levelised costs' is used throughout several chapters of this report in various forms. More specifically, the adopted metrics are the levelised cost of energy (LCOE), the levelised cost of 30 31 conserved energy (LCCE), and the levelised cost of conserved carbon (LCCC). These metrics are used 32 throughout the WGIII AR6 to provide a benchmark for comparing different technologies or practices 33 of achieving the respective output. Each comes with a set of context-specific caveats that need to be 34 taken into account for correct interpretation. Various literature sources caution against drawing too 35 strong conclusions from these metrics. Annex II in AR5, namely section A.II.3.1., includes a detailed discussion on interpretations and caveats. 36

37

³ For instance, the data for GDP deflators for all countries can be downloaded following this link: <u>https://data.worldbank.org/indicator/NY.GDP.DEFL.ZS?locations=US</u>

Annex B

1 A.B.3.1. Levelised cost of energy

The levelised cost of energy (LCOE) can be defined as the unique break-even cost price where
discounted revenues (price x quantities) are equal to the discounted net expenses (Moomaw et al., 2011),
which is expressed as follows:

4 which is expressed as follows:

$$\sum_{t=0}^{n} \frac{E_t * LCOE}{(1+i)^t} = \sum_{t=0}^{n} \frac{Expenses_t}{(1+i)^t} \tag{1}$$

6

5

7 where LCOE are the levelised cost of energy, E_t is the energy delivered in year t (which might vary 8 from year to year), Expenses cover all (net) expenses in the year t, i is the discount rate and n the 9 lifetime of the project.

10 solving for *LCOE*:

11
$$LCOE = \frac{\sum_{t=0}^{n} \frac{Expenses_t}{(1+t)^t}}{\sum_{t=0}^{n} \frac{E_{t^*}}{(1+t)^t}}$$
(2)

12 The lifetime expenses comprise investment costs I, operation and maintenance cost O&M (including 13 waste management costs), fuel costs F, carbon costs C, and decommissioning costs D. In this case,

14 levelised cost can be determined by (IEA, 2010):

15
$$LCOE = \frac{\sum_{t=0}^{n} \frac{L_{t} + O\&M_{t} + F_{t} + C_{t} + D_{t}}{(1+t)^{t}}}{\sum_{t=0}^{n} \frac{E_{t}^{*}}{(1+t)^{t}}}$$
(3)

Assuming energy *E* provided annually is constant during the lifetime of the project, one can rewrite (3)as follows:

18
$$LCOE = \frac{\text{CRF} \cdot \text{NPV} (\text{Lifetime Expenses})}{E} = \frac{\text{Annuity (Lifetime Expenses})}{E}$$
(4)

19

where $CRF = \frac{i}{1-(1-i)^{-n}}$ is the capital recovery factor and *NPV* the net present value of all lifetime expenditures (Suerkemper et al., 2011). For the simplified case, where the annual costs are also assumed constant over time, this can be further simplified to (*O*&*M* costs and fuel costs *F* constants):

$$LCOE = \frac{CRF \cdot I + 0\&M + F}{E}$$
(5)

Where *I* is the upfront investment, O&M are the annual operation and maintenance costs, *F* are the annual fuel costs, and *E* is the annual energy provision. The investment *I* should be interpreted as the sum of all capital expenditures needed to make the investment fully operational discounted to t = 0. These might include discounted payments for retrofit payments during the lifetime and discounted decommissioning costs at the end of the lifetime. Where applicable, annual O&M costs have to take into account revenues for by-products and existing carbon costs must be added or treated as part of the annual fuel costs.

31

32 A.B.3.2. Levelised cost of conserved energy

33 The levelised cost of conserved energy (LCCE) annualises the investment and operation and 34 maintenance cost differences between a baseline technology and the energy-efficiency alternative, and 35 divides this quantity by the annual energy savings. 1 The conceptual formula for *LCCE* is essentially the same as Equation (4) above, with ΔE meaning in 2 this context the amount of energy saved annually (Suerkemper et al., 2011):

3
$$LCCE = \frac{CRF.NPV(\Delta Lifetime \, Expenses)}{\Delta E} = \frac{Annuity(\Delta Lifetime \, Expenses)}{\Delta E}$$
 (6)

4 In the case of assumed annually constant *O*&*M* costs over the lifetime, one can rewrite (6) as follows:

$$LCCE = \frac{CRF \cdot \Delta I + \Delta 0 \& M}{\Delta E}$$
(7)

6 where ΔI is the difference in investment costs of an energy saving measure (e.g., in USD) as compared 7 to a baseline investment; $\Delta O \& M$ is the difference in annual operation and maintenance costs of an 8 energy saving measure (e.g., in USD) as compared to the baseline in which the energy saving measure is not implemented; ΔE is the annual energy conserved by the measure (e.g., in kWh) as compared to 9 10 the usage of the baseline technology; and CRF is the capital recovery factor depending on the discount 11 rate i and the lifetime of the measure n in years as defined above. It should be stressed once more that 12 this equation is only valid if $\Delta 0 \& M$ and ΔE are constant over the lifetime. As *LCCE* are designed to be 13 compared with complementary levelised cost of energy supply, they do not include the annual fuel cost 14 difference. Any additional monetary benefits that are associated with the energy saving measure must 15 be taken into account as part of the *O*&*M* difference.

16

5

17 A.B.3.3. Levelised cost of conserved carbon

The levelised cost of conserved carbon can be used for comparing mitigation costs per unit of avoidedemissions and comparing these specific emission reduction costs for different options.

20 The conceptual formula for *LCCC* is essentially similar to Equation (6) above, with ΔC is the annual 21 reduction in GHG emissions, which can be expressed as follows:

22
$$LCCC = \frac{CRF.NPV(\Delta Lifetime \, Expenses)}{\Delta C} = \frac{Annuity(\Delta Lifetime \, Expenses)}{\Delta C}$$
(8)

23 In the case of assumed annually constant *O*&*M* costs over the lifetime, one can rewrite (8) as follows:

$$LCCC = \frac{CRF \cdot \Delta I + \Delta O \& M - \Delta B}{\Delta C}$$
(9)

25 where ΔI is the difference in investment costs of a mitigation measure (e.g., in USD) as compared to a 26 baseline investment; $\Delta O \& M$ is the difference in annual operation and maintenance costs (e.g., in USD) 27 and ΔB denotes the annual benefits, all compared to a baseline for which the option is not implemented. 28 Note that annual benefits include reduced expenditures for fuels, if the investment project reduces GHG 29 emissions via a reduction in fuel use. As such *LCCC* depend on energy prices. An important 20 characteristic of this equation is that *LCCC* can become negative if ΔB is bigger than the sum of the 31 other two terms in the numerator.

32

24

33 A.B.4. Growth rates

34 A.B.4.1. Emissions growth rates

In order to ensure consistency throughout the reported growth rates for emissions in AR6, this sectionestablishes the convention for calculating these rates.

37 In reporting the annual growth rate of emissions in percent per year for adjacent years, one can use the

38 following equation:

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(10)

1

$$r = \frac{(E_{FF}(t_0 - 1) - E_{FF}(t_0))}{E_{FF}(t_0)} * 100$$

2 where E_{FF} stands for fossil fuel CO₂ emissions.

3 When relevant a leap-year adjustment is required in order to ensure valid interpretation of annual growth

- 4 rates in the case of adjacent years. A leap-year affects adjacent years growth rate by approximately
- 5 $0.3\% yr^{-1}\left(\frac{1}{365}\right)$ which causes growth rates to go up approximately 0.3% if the first year is a leap year,

7 The relative growth rate of E_{FF} over time periods of greater than one year is derived as follows.

8 Starting from:

$$E_{FF}(t+n) = E_{FF}(t) * (1+r)^n$$
(11)

10 solving for r:

11
$$r = \left(\frac{E_{FF}(t+n)}{E_{FF}(t)}\right)^{1/n} - 1$$
(12)

12

13 *A.B.4.2. Economic growth rates*

As for calculating economic growth rates (e.g., GDP), a number of different methods exist, all of which lead to slightly different numerical results. If not stated otherwise, the annual growth rates shown have been derived using the *Log Difference Regression* technique *or Geometric Average* techniques which can be shown to be equivalent.

18 The Log Difference Regression growth rate r_{LD} is calculated the following way:

$$r_{LD} = e^B - 1 \quad \text{with} \quad \beta = \frac{1}{T - 1} \sum_{t=2}^{T} \Delta ln X_t \tag{13}$$

20

19

21 The Geometric Average growth rate r_{GEO} is calculated as shown below:

22
$$r_{GEO} = \left(\frac{X_T}{X_1}\right)^{\frac{1}{T-1}} - 1$$
 (14)

Other methods that are used to calculate annual growth rates include the Ordinary Least Squaretechnique and the Average Annual Growth Rate technique.

25

26 A.B.5. Decades

In order to undertake a timeseries calculation that includes a decade, the 10-year period should be
 defined following this example: from 1st of Jan 2001 to 31st of December 2010, that is 2001-2010.

In order to compare or contrast two different years, for instance comparing 2000 and 2010 cumulative
 CO₂ emissions, in such case the year 2000 runs from 1st of January to 31st of December and similarly

31 the year 2010 runs from 1^{st} of January to 31^{st} of December.

32

1 A.B.6. Social discount rates

2 Throughout the report the process of discounting is applied on estimates of future periods' costs and

benefits in order determining their present values and hence allow for comparing them with the current

4 period costs and benefits. The value of the future streams of costs and benefits in today's terms is 5 calculated by applying a discount factor to them. The rate at which this discount factor changes overtime

calculated by applying a discount factor to them. The rate at which this discount factor changes overtime
is called discount rate, which can be static or dynamic. In the context of climate change, and other social

- rs cance discount rate, when can be state of dynamic. In the context of climate charge, and other social
 issues, this rate is called social discount rate (SDR). Social discount rates could either be determined
- 8 exogenously where the researchers apply the adopted SDR into the analysis or the model, or
- 9 endogenously where the rate is computed by the model itself.

Across this report whenever discounting is implemented it will be stated explicitly what is the discount
 rate applied, whether it is acquired endogenously or exogenously and the rationale behind the adopted
 rate and method. This section will provide a general overview of SDRs.

In an intertemporal optimisation framework, Ramsey (1928) considers a representative agent who
 decides how to allocate her consumption, and hence saving, overtime subject to a resource constraint.
 Ramsey (1928) shows that the solution must always satisfy the Ramsey Equation, which provides the

- 16 determinants of the social discount rate.
- 17 The Ramsey Equation is given as follows:

$$\rho = \delta + \eta g_t \tag{15}$$

19 where ρ is the consumption discount rate (aka social discount rate), δ is the utility discount rate (aka 20 pure time discount rate, or time preferences rate) which is a value judgement that determines the present value of a change in the utility experienced in the future and hence it is an ethical parameter, g_t is the 21 22 growth rate of consumption per capita overtime, and η is the elasticity of marginal utility of 23 consumption, which is also a value judgement and hence an ethical parameter. The parameter η is also 24 a measure of risk aversion and a measure of society's aversion to inequality within and across 25 generations. The choice of the values of these parameters has been a subject to a long debate in the 26 literature which is covered in the Chapter 3 of WGIII contribution to AR6. Whenever the Ramsey 27 Equation is used in the AR6 report, the choice of its parameters as well as the rationale behind the 28 choice will be made explicit.

29

30 A.B.7. Primary energy accounting

31 Annex II of AR5, namely section A.II.4, includes a detailed discussion of the three alternative methods 32 that are predominantly used to report primary energy from non-combustible energy sources, i.e., nuclear energy and all renewable energy sources except biomass. The method adopted in AR6 is the direct 33 34 equivalent method which counts one unit of secondary energy provided from non-combustible sources as one unit of primary energy, i. e., 1 kWh of electricity or heat is accounted for as 1 kWh = 3.6 MJ of 35 36 primary energy. This method is mostly used in the long-term scenarios literature, including multiple 37 IPCC reports (IPCC, 1995; Nakicenovic and Swart, 2000; Morita et al., 2001; Fisher et al., 2007; 38 Fischedick et al., 2011), because it deals with fundamental transitions of energy systems that rely to a 39 large extent on low-carbon, non-combustible energy sources.

40

41 A.B.8. Indirect emissions

42 Carbon dioxide emissions resulting from fuel combusted to produce electricity and heat are traditionally
43 reported in the energy sector. Indirect emissions allocate these emissions to the end-use sectors
44 (industry, buildings, transport, and agriculture) where the electricity and heat are ultimately consumed.

1 Attributing indirect emissions to the consuming sectors makes it possible to assess the full potential

- 2 impact of demand mitigation actions resulting in reduction of electricity and heat consumption (de la
- **3** Rue du Can et al., 2015).

In order to account for indirect emissions at the sector and subsector levels, a dataset developed by the International Energy Agency (IEA, 2020a) is used. The IEA adopted a new methodology in 2020 that is in line with the methodology used in Annex II of the WG III contribution to AR5 (Krey et al., 2014), namely section A.II.4. The IEA now estimates individual electricity and heat specific emission factors and allocate indirect emissions related to electricity and heat in the sectors where these forms of energy are used respectively (IEA, 2020b). In order to estimate the share of energy input that results in the production of heat from the share that results in the production of electricity in Combined heat and Power plants, the IEA fixes the efficiency for heat production equal to 90%, which is the typical

Power plants, the IEA fixes the efficiency for heat production equal to 90%, which is the typical efficiency of a heat boiler and then allocate the reminding inputs to electricity production (IEA, 2020b).

The base data for estimating total global, regional and sectoral emissions in this report is the EDGAR database (see section A.B.12.). Since there is a discrepancy between the total electricity and heat CO₂ emissions in EDGAR and IEA, the following adjustment are made in order to ensure the emissions in EDGAR are appropriately allocated: first, the proportion of total indirect emissions relative to the IEA electricity and heat sector for each final sector in the IEA indirect emissions data is calculated (IEA,

18 2020a); then these values are multiplied through by the EDGAR electricity and heat sector.

19 Additionally, a couple of adjustments were made to allocate emissions from IEA sector categories to

20 IPCC categories from IPCC Task force definition as described in IPCC2006 Guidelines (see section

A.B.12.). These include:

22 Other non-specified sector: the IEA energy statistics report final energy and electricity use for three 23 end-use sectors: industry, transport, and other. The "other" category is further subdivided into agriculture, fishing, commercial and public services, residential, and non-specified other. The 24 25 "non-specified other" category includes energy used for agriculture, fishing, commercial and 26 public services, and residential sectors that has not been allocated to these end-use sectors by the 27 submitting countries. In most cases, there is no entry in the non-specified other category, indicating 28 that all end-use energy consumption has been allocated to other end-use sectors. However, for some 29 countries the energy reported in the non-specified other category needed to be allocated to the 30 appropriate end-use sectors. To perform this allocation, the energy use in the non-specified other 31 category was allocated to the other end-use sectors based on the share of energy allocated to each 32 of these sub-sectors for each region.

Other energy industry own use: emissions from this category in the IEA statistics corresponds to
 the IPCC Source/Sink categories 1A1b and 1A1c (see section A.B.12.) and contains emissions from
 fuel combusted in energy transformation industries that are not producing heat and/or power and
 therefore include oil refineries, coal mining, oil and gas extraction and other energy-producing
 industries. These emissions were not reallocated to the end use sectors where final products are
 ultimately consumed due to the lack of data.

Additionally, it is worth noting that a small discrepancy exists in the IEA dataset between the total of indirect emission at the end use level and the total emissions from the total electricity and heat generation. The discrepancy is equal to 0.008 Gt CO₂ and represents 0.06% of the total electricity and heat generation.

Finally, it is also worth noting that indirect emissions only cover CO_2 emissions and that a small portion of non- CO_2 are not included in the IEA dataset and therefore have not been allocated to the end use

44 of non-CO₂ are not included in the IEA dataset and therefore have not been allocated to the end use 45 sectors. Non-CO₂ emissions from total electricity and heat generation represents 0.55% of all GHG

46 emissions from that sector.

47

1 A.B.9. The concept of risk

2 The concept of risk is a key aspect of how the IPCC assesses and communicates to decision-makers the

3 potential adverse impacts of, and response options to, climate change. For the AR6 cycle, the definition

- 4 of risk was revised (see below). Authors and IPCC Bureau members from all three WGs produced a
- 5 Guidance (Reisinger et al., 2020) for authors on the concept of risk in order to ensure a consistent and
- 6 transparent application across Working Groups.
- 7 This section summarises this Guidance briefly with a focus on issues related to WGIII, i.e., with focus8 on mitigation.
- 9

10 A.B.9.1. The definition of risk

11 The full definition of Risk in the AR6 is: the potential for adverse consequences for human or ecological 12 systems, recognising the diversity of values and objectives associated with such systems. In the context 13 of climate change, risks can arise from potential impacts of climate change as well as *human responses* 14 *to climate change*. Relevant adverse consequences include those on lives, livelihoods, health and 15 wellbeing, economic, social and cultural assets and investments, infrastructure, services (including 16 ecosystem services), ecosystems and species.

- In the context of climate change impacts, risks result from dynamic interactions between climate-related hazards with the exposure and vulnerability of the affected human or ecological system to the hazards. Hazards, exposure and vulnerability may each be subject to uncertainty in terms of magnitude and likelihood of occurrence, and each may change over time and space due to socio-economic changes and human decision-making (see also risk management, adaptation, mitigation).
- In the context of climate change responses, risks result from the potential for such responses not achieving the intended objective(s), or from potential trade-offs with, or negative side-effects on, other societal objectives, such as the Sustainable Development Goals. Risks can arise for example from uncertainty in implementation, effectiveness or outcomes of climate policy, climate-related investments, technology development or adoption, and system transitions.

29 RISK MANAGEMENT

Plans, actions, strategies or policies to reduce the likelihood and/or magnitude of adverse potential
 consequences, based on assessed or perceived risks (see also risk assessment, risk perception, risk
 transfer).

33

34 *A.B.9.2. DO's and DON'T's*

- 35 DO:
- use risk where you're explicitly considering potential adverse outcomes and the uncertainty relating to those outcomes.
- use risk to improve the ability for decision-makers to understand and manage risk

39 Don't:

- 40 use risk as simple substitute for probability/chance.
- use risk to describe physical hazards.
- use risk as generic term for 'anything bad that may happen in future'.

• Use 'hazard' as a generic term for climatic events or trends that may not have adverse consequences for all elements of an affected system.

3

4 A.B.9.3. Examples of application in the context of mitigation

5 Food security

6 Climate-related risk to food security arises from multiple drivers that include both climate change7 impacts, responses to climate change and other stressors.

8 In the context of responses to climate change, drivers of risk include the demand for land from climate 9 change responses (both adaptation and mitigation), the role of markets (e.g., price spikes related to 10 biofuel demand in other countries), governance (how are conflicts about access to land and water 11 resolved) and human behaviour more generally (e.g., trade barriers, dietary preferences).

12 Given the multitude of drivers, it will be difficult for any statement to describe "the" risk to food 13 security. To be useful, most statements will have to be relative to some factors remaining unchanged,

and to focus on the effect of specific changes. Such assumptions are important for analytical robustness.

- 15 Nonetheless, it will be important to state any such assumptions clearly.
- 16 Risk in the investment and finance literature

17 The investment and finance literature and practitioner community broadly distinguish between 18 'physical risk' and 'transition risk'. The term 'physical risk' is closely related to risks arising from 19 climate change impacts and climate-related hazards, while the term 'transition risk' typically refers to

- 20 risks associated with transition to a low carbon economy.
- 21 Physical Risk

22 In much of the business and financial literature, the term 'physical risk' relates to those derived from

23 the hazard \times exposure \times vulnerability framework, but the focus of this literature is often exclusively on

24 changes in the hazard rather than exposure or vulnerability. Physical risks involve risks from climate

change including risk to facilities and infrastructure, impact on operations, water and raw material

- 26 availability and supply chain disruptions.
- 27 Transition risk

28 Transition risks typically refer to risks associated with transition to a low carbon economy, which can 29 entail extensive policy, legal, technology, and market changes to address mitigation and adaptation 30 requirements related to climate change. Depending on the nature, speed, and focus of these changes, 31 transition risks may pose varying levels of financial and reputational risk to organizations. Transition

- 32 risks, if realised, can result in stranded assets, loss of markets, reduced returns on investment, and
- 33 financial penalties. A key issue is the stranding of assets that may not provide the expected financial
- 34 returns and may end up as large financial liabilities.
- 35 Risk categories relating to business, finance and investments
- Risk related to an asset losing its value: the potential for loss of investment in infrastructure.
- Risk related to losing some or all of the principal of an investment (or invested capital)
- Solvency risk: the risk from reduction in credit ratings due to potential adverse consequences
 of climate change or climate policy. This includes liquidity risk or the risk of not being able to
 access funds. Another example is suffering a downgraded credit rating.
- Risk of lower than expected return on investment.

- Liability risk: Lack of response to climate change creates risk of liability for failure to accurately assess risk of climate change to infrastructure and people.
 - Technology risk: reliance on a particular technology to achieve an outcome creates the potential for adverse consequences if the technology fails to be developed or deployed.
- Policy risk: Changes in policy or regulations in response to climate change could result in the loss of value of some assets.
- Market risk: Changes in relative prices from increased prices of CO₂ for instance, could reduce
 financial returns and hence increase risks to investors.
- Residual risk: refers to adverse consequences that cannot be quantified in probabilistic terms.
 This is different from how the term 'residual risk' is generally used in IPCC, where it means the risk remaining after adaptation and risk reduction efforts. Authors should take care to check the meaning of the term 'residual risk' where it is used in primary literature and avoid copying the term if it refers to quantifiable vs non-quantifiable risk to avoid confusion.
- 14

22

3

4

15 Appendix A.B.10: GHG emission metrics

Greenhouse gases and aerosols differ widely in their atmospheric lifetimes and the sign and magnitude
 of their impacts on global temperature and other aspects of the climate system. This presents challenges
 for climate policy in areas such as:

- Reporting: how to aggregate emissions and removals of gases and aerosols with differing impacts on climate reported in e.g. national emission inventories or Lifecycle Assessments
 - **Mitigation:** how much weight to place on abating any given emission at any given time, relative to abatement of emissions of other gases
- Pathways: what emission trajectories for different gases and aerosols are consistent with and help deliver long-term climate change objectives, including the Paris Agreement and its long-term temperature goal.
- GHG emission metrics provide simplified information about the effect on climate of emissions and removals of different gases. This information can support choices about priorities and trade-offs in mitigation policies and emission targets for multiple gases. Emission metrics also exist for aerosols but these are not commonly used in climate policy. This assessment focuses on GHG emission metrics only.
- Limiting the rise in global average temperature to any level requires, at a minimum, global CO₂
 emissions to be reduced to net-zero (see SR15; WGI Chap 1 and 5; WGIII Chapter 3). GHG emission
- 32 metrics can inform policymakers about the benefits of mitigating non-CO₂ emissions *in addition to*, but
- 33 *not instead of*, this global requirement. However, priorities may differ for individual countries or
- 34 sectors, especially where relative shares of non-CO₂ emissions deviate strongly from the global average.
- A wide range of GHG emission metrics has been developed in the scientific literature. These metrics 35 differ with respect to (i) the key measure of climate change they consider, (ii) whether they consider 36 climate outcomes for a specified point in time or integrated over a specified time horizon, (iii) the time 37 38 horizon over which the metric is applied, (iv) whether they apply to a single emission pulse, to emissions 39 sustained over a period of time, or to a combination of both, and (v) whether they consider the climate 40 effect from an emission compared to the absence of that emission, or compared to a reference emissions level or climate state (see Glossary for "GHG emission metric" definition). Different choices in the 41 42 design of metrics affect the weighting given to emissions of non-CO₂ gases relative to CO₂ (see e.g. 43 Table A.B.9) and hence can suggest differing importance of their contribution to climate change, and 44 the scale and timing of their abatement.
- To inform climate policy in a transparent way, GHG emission metrics need to be sufficiently consistent
 with and guided by policy objectives. For example, the choice of GHG emission metric is highly

- 1 relevant for net-zero GHG emission targets. This includes the interpretation of the balance of emissions
- and removals referred to in Article 4 of the Paris Agreement, since the GHG emission metric determines 2
- 3 the 'equivalent' amount of CO₂ removal required to balance any remaining non-CO₂ emissions that are
- 4 too hard to abate. However, the most appropriate choice of metric in this context cannot be determined 5 by scientific considerations alone as it depends on the climate objectives that motivated the adoption of
- 6 a net-zero GHG emissions target and its relationship with the temperature limit stated in Article 2.
- 7 Parties to the Paris Agreement have already decided to report aggregated emissions based on the Global Warming Potential with a time horizon of 100 years (GWP_{100}) from the IPCC AR5, or to use GWP_{100} 8 9 values from a subsequent IPCC report as agreed upon by the CMA (18/CMA.1: UNFCCC 2019), and 10 to account for their second and subsequent NDCs in accordance with this approach (4/CMA.1: 11 UNFCCC 2019). However, Parties can report supplemental information about aggregate emissions 12 using other GHG emission metrics. Apart from international reporting, some countries or sectors might consider other GHG emission metrics to help achieve specific domestic policy objectives. A clear 13 14 assessment of metrics can help decision-makers determine the consistency between policy goals and
- 15 metrics, and avoid potentially inadvertent consequences of alternative metric choices.
- 16 This Appendix seeks to inform choices about the use of GHG emission metrics by assessing a range of
- 17 metrics from a WGIII (mitigation) perspective, including the performance of metrics against specific
- 18 policy objectives. It builds on the physical science assessment by WGI (AR6 WGI Section 7.6). The
- discussion here focuses mostly on trade-offs between CO₂ and CH₄, given the dominant role of these 19
- 20 two gases in climate forcing and the literature, but refers to other gases where relevant.
- 21 This Appendix also summarises the guidance provided to authors of the AR6 WGIII report on the consistent use of GHG emission metrics in their assessment. 22

A.B.10.1: Summary of insights based on AR5 23

- 24 The Global Warming Potential (GWP) and the Global Temperature change Potential (GTP) were the 25 main metrics assessed in the AR5 (IPCC, 2014; Kolstad et al., 2014; Myhre et al., 2013) and continue 26 to be the main metrics used in the scientific literature. These metrics compare the effect on climate of 27 emitting a unit mass of a non-CO₂ gas over a chosen time horizon with the effect of emitting the same 28 unit mass of CO_2 . GWP compares CO_2 and non- CO_2 emissions based on the radiative forcing they 29 would cause integrated over the entire time horizon, whereas GTP compares emissions based on the 30 global mean surface temperature change they would cause only at the endpoint of this time horizon.
- The most commonly used, static time horizon for GWP, including in reporting under the UNFCCC and 31 32 the Paris Agreement, is 100 years (GWP₁₀₀), but other time horizons (e.g. GWP₂₀, GWP₅₀₀) have also 33 been applied in the scientific literature (e.g. Skytt et al. 2020; Tanaka et al. 2013; Tanaka et al. 34 submitted). The AR5 noted that the GWP resembles the Global Damage Potential, i.e. the estimated
- 35 discounted economic damages over time caused by the emission of a unit quantity of a non-CO₂ gas
- 36 compared to the damages from emitting a unit quantity of CO₂ (Kolstad et al., 2014).
- 37 For GTP, both static and dynamic time horizons are used in the literature. A static GTP evaluates
- 38 warming due to an emissions pulse at the endpoint of the stated time horizon (K. Shine et al., 2005).
- 39 For example, GTP₁₀₀ would evaluate emissions occurring in 2020 based on the warming they would 40 cause in the year 2120, whereas emissions occurring in 2030 would be evaluated based on the warming
- 41 they would cause in the year 2130. This continuously advancing endpoint at which climate effects are
- 42 evaluated, combined with the fact that GTP takes no account of temperature changes prior to this distant
- endpoint, makes it difficult to associate GTP₁₀₀ with a clear climate policy objective or economic metric. 43
- 44 By contrast, the dynamic GTP (K. Shine et al., 2007) evaluates each emission based on its contribution
- to warming in a specified future target year. Depending on application, this can be the year in which 45
- global average temperature is expected to peak within a mitigation scenario, or any other time-bound 46

- 1 temperature-related climate target. The time horizon of a dynamic GTP shrinks as the target year
- 2 approaches, which increases over time the weight given to emissions of non-CO₂ short-lived climate 3 forcers (SLCF) such as methane. For example, for a climate policy goal of limiting warming to 1.5° C,
- forcers (SLCF) such as methane. For example, for a climate policy goal of limiting warming to 1.5°C,
- global average surface temperature would have to peak by around 2055 (J Rogelj et al., 2018). To
 compare the importance of abating non-CO₂ and CO₂ emissions in any given year relative to that policy
- 5 compare the importance of abating non- CO_2 and CO_2 emissions in any given year relative to that policy 6 goal, emissions occurring in the year 2020 would be evaluated using GTP₃₅, whereas emissions in 2030
- would be evaluated using GTP₂₅, and so on (for illustrative metric values see Table A.B.9).

8 The AR5 noted that the dynamic GTP approximates a cost-effectiveness metric, i.e. every emission is 9 evaluated based on the contribution it makes to achieving an externally defined climate outcome such 10 as peak temperature in a given year (Kolstad et al., 2014). The GTP has larger uncertainties than the 11 GWP because it includes additional physical processes to calculate temperature change (Myhre et al., 12 2013). Values for the dynamic GTP are not only subject to physical uncertainties but also depend 13 critically on the choice of temperature goal and the range of potential target years implied in this choice,

14 which adds further uncertainty.

The AR5 (IPCC, 2014; Kolstad et al., 2014; Myhre et al., 2013) found robust evidence and high 15 16 agreement that the choice of the most appropriate metric and time horizon depends on the type of application and policy context, including judgements about how to value damages caused by today's 17 18 emissions in the near-term vs more distant future. IPCC (2014) noted that such choices can strongly 19 influence the weight given to SLCFs, resulting in trade-offs between CO₂ and non-CO₂ abatement: for 20 example, a metric that gives consistently less weight to short-lived forcers such as CH₄ would result in 21 less abatement of those gases and require earlier and more stringent CO₂ abatement to achieve similar 22 climate outcomes over the 21st century. The AR5 concluded, based on *medium evidence* available at that time, that the choice of metric has a minor effect on global mitigation costs under scenarios of full 23 24 participation but could be more significant for specific sectors or countries with a high proportion of 25 non-CO₂ emissions (IPCC, 2014).

26 Metric values depend on atmospheric composition and therefore need to be updated over time (Myhre 27 et al. 2013; WGI Chapter 7). Using constant metric values for future emissions thus introduces an error whose magnitude depends on the global emissions pathway (e.g. Reisinger et al. 2011; Cain et al. 2019). 28 29 For CH₄, the metric value also depends on the fossil or biogenic origin of the gas, since fossil CH₄ 30 emissions also introduce additional CO_2 into the atmosphere. The metric value for fossil methane for both GWP and GTP is therefore 2.75 units higher than the metric value for biogenic methane (a 31 32 difference of less than 10% for GWP₁₀₀), unless the fossil component is already included as part of CO₂ emissions in GHG inventories (WGI Section 7.6.2; Boucher et al. 2009; Muñoz and Schmidt 2016). 33

34 A.B.10.2: Key developments in GHG emission metrics since the AR5

Since the AR5, additional metrics have been developed that compare CO₂ and non-CO₂ emissions based on key measures other than radiative forcing or global average temperature change, including precipitation, sea level rise and regional changes, and hybrids (e.g. Aamaas et al. 2016; Bright et al. 2016; Kirschbaum 2014; Kupiainen et al. 2019; Lund et al. 2017; Grewe and Dahlmann 2015; Shine et al. 2015). This allows for more nuanced comparisons of the effect of various emissions on climate, but such new metrics not yet been applied in actual policy contexts. WGI Chapter 7 assesses some of these more recent metrics from a climate science perspective.

- WGI also provides updated values for GWP and GTP (for illustrative values see Table A.B.9, based on
 WGI Section 7.6.2). These now include the effect of climate-carbon cycle feedbacks for non-CO₂
- 44 emissions by default, which was considered an emerging issue in the AR5 (Myhre et al., 2013).
- 45 Inclusion of such feedbacks recognises that warming from non-CO₂ gases also increases the
- 46 atmospheric residence time of CO_2 , which implies a somewhat greater net effect of non- CO_2 emissions
- 47 on climate and hence increases metric values than if such feedbacks are omitted.

Table: A.B.9 | Illustrative Metric Values for CH4 and N2O under a Range of Metrics and Time Horizons

2 Values are taken from AR6 WGI chapter 7 SOD. GWP and GTP compare pulse emissions of non-CO₂ gases with

3 a pulse emission of CO₂. CGTP compares a sustained step-change in non-CO₂ emissions with a pulse emission of

4 CO₂. See the WGI assessment for values for other metrics and gases. [Note to reviewers: this table will be updated 5 with final values based on the WGI assessment of these metrics]

	GWP ₁₀₀	GTP ₂₀	GTP ₅₀	GTP ₁₀₀	CGTP ₅₀	CGTP ₁₀₀
CH4 (fossil) CH4 (biogenic) N ₂ O	34.8 32 260	65.8 63 281	17.4 14.6 280	9.5 6.7 220	3237 3100	4075 3800

⁶

7 A key limitation of pulse-emission metrics such as GWP and GTP, noted in the AR5, is that metric 8 values depend strongly on the selected time horizon, given that warming from a CH₄ emission pulse 9 declines over time, whereas warming from a pulse of CO_2 is nearly constant over centuries. Universal 10 use of a single metric and time horizon can thus result in mismatches between policy goals and actual climate outcomes. Moreover, 'equivalence' based on GWP or GTP does not imply equivalent climate 11 12 outcomes from cumulative or sustained emissions. This is illustrated in Figure 1, which shows that the 13 warming from CH₄ emissions sustained at a constant rate is greater than the warming from an 'equivalent' (based on GWP_{100}) amount of sustained CO_2 emissions for the first 100 years, but the rate 14 15 of warming from sustained CH₄ emissions declines over time and the absolute amount of warming

becomes less than that from sustained GWP_{100} -equivalent CO_2 emissions beyond the first century.

17 The different cumulative behaviour of CO₂ and SLCF emissions is particularly relevant in stringent 18 mitigation scenarios: even rapidly declining CO₂ emissions cause further warming in addition to the 19 present until emissions reach net-zero. By contrast, rapidly declining SLCF emissions result in a 20 declining SLCF contribution to global temperature since the warming from past emissions does not 21 persist and declines over time (Allen et al., 2018). This behaviour is well known and can be readily 22 replicated with simple climate models (see Figure 1), but cannot be captured if temperature change from 23 cumulative SLCF emissions is assumed to be the same as from cumulative CO₂ emissions based on 24 GWP_{100} (J. M. Lynch et al., 2020). Treating short- and long-lived gases interchangeably based on 25 GWP₁₀₀ as part of long-term emission targets thus creates ambiguity about actual climate outcomes (see 26 WGI Section 7.6; Allen et al. 2016; Fuglestvedt et al. 2018; Tanaka and O'Neill 2018; Denison et al.

27 2019).









emission (top) of 1 tCH₄ and 32 tCO₂, and temperature response (bottom). Right: emissions linearly declining from 1t CH₄ and 32t CO₂ in year zero, to zero emissions of both gases in year 100 (top), and temperature outcome (bottom). The amount of 32 tCO₂ is chosen for illustrative purposes as it represents the "CO₂-equivalent" emission of 1t CH₄ based on GWP₁₀₀. [*Note to reviewers: Figure will be updated once WGI has been finalised to ensure full consistency.*]

6 A key innovation since the AR5 that seeks to address those limitations has been the development of 7 combined step-change/pulse metrics, such as the combined global temperature change potential (CGTP; Collins et al. 2019) and GWP* (Allen et al., 2016, 2018; M Cain et al., 2019). These metrics are based 8 9 on the insight that the temperature change from a pulse emission of CO₂ is much more similar to the 10 temperature change from a sustained step-change of SLCF emissions rather than from a single SLCF emissions pulse. Equating CO₂ pulses with sustained step-changes in SLCF emissions therefore results 11 in reduced dependence of the metric value on the choice of time horizon (Collins et al., 2019). Values 12 13 for CGTP are much larger than for GTP, because this metric compares not a single SLCF pulse, but a sustained change in SLCF emissions (i.e. the cumulative effect of a series of SLCF pulses) with a one-14 off pulse emission of CO₂ (see Table A.B.9). 15

16 These new metrics enable a relatively simple estimation of the one-off CO₂ emission or removal that

17 would result in the same approximate change in temperature as a sustained change in SLCF emission

18 rates. As a result, these metrics provide a near-linear relationship between temperature and cumulative

19 CO₂-equivalent SLCF emissions based on CGTP or GWP*, similar to the linear relationship between

cumulative CO_2 emissions and temperature. While the CGTP is defined only for a single, permanent step-change in SLCF emissions, GWP* can also be applied to continuously varying CH_4 emissions

trajectories (M Cain et al., 2019; J. M. Lynch et al., 2020). Lynch et al. (2020) demonstrated that GWP*

- gives an improved representation of temperature change for a range of CH₄ emissions scenarios,
- compared to using GWP_{100} , if warming is assumed to be a linear function of cumulative CO_2 -equivalent
- 25 emissions.

Even though GWP* and CGTP build on the same underlying physical climate processes as GWP and
GTP, they differ in their use of reference emission levels, which has important implications for their

GTP, they differ in their use of reference emission levelpotential applications in climate mitigation policy.

29 GWP and GTP describe the *marginal* effect of emissions, i.e. how much warmer the climate would be

30 with, compared to without a specified emission. Consequently, these metrics provide information on

31 how much warming could be avoided (over a given time period, or at a given future point in time) by

- 32 avoiding the emission of a unit of an SLCF compared to avoiding a unit of CO₂.
- By contrast, CGTP and GWP* describe the *additional* effect on climate from a given rate of SLCF
- emissions over and above the warming caused by a specified reference level of SLCF emissions, and compare this to the effect on temperature from the emission or removal of a unit of CO₂ (Allen et al.,

36 2018; Collins et al., 2019). Depending on the reference emission level chosen, the value of CGTP or

37 GWP* weighted CO₂-equivalent emissions can therefore be positive or negative, whereas marginal

- 38 metrics like GWP or GTP always give positive values for any GHG.
- While CGTP uses a fixed reference emissions level, GWP* uses a sliding reference level. This means 39 that the CO₂-equivalent value of a SLCF emission in a given year based on GWP* is determined not by 40 the absolute amount of that emission, but largely by the difference between that emission and the 41 42 emission from the same source 20 years prior (with an adjustment proposed by Cain et al. (2019) to 43 account for climate inertia and changing radiative efficacy under different global emission scenarios). 44 This allows GWP* to express the additional warming (or relative cooling) from a continuous change in 45 SLCF emissions in CO₂-equivalent terms that closely mirror the warming from successive CO₂ 46 emissions or removals (M Cain et al., 2019; J. M. Lynch et al., 2020). However, a reference level greater
- 47 than zero to calculate CO₂-equivalence does not provide information about the *marginal* warming from

- SLCF emissions, since it combines the marginal warming caused by each emission with the decline in
 temperature resulting from the decay of prior emissions.
- 3 The different focus on marginal vs additional effect on temperature explains why rapidly declining CH₄
- 4 emissions are given a negative CO2-equivalent value based on GWP* (rapidly declining SLCF
- 5 emissions result in declining temperature, relative to the warming caused by past SLCF emissions at a
- 6 previous point in time) but a positive CO₂-equivalent value based on GWP or GTP (each SLCF emission
- 7 results in global average temperature being higher than it would be without this emission, even if the
- 8 rate of SLCF emissions is declining). By contrast, for CO₂ emissions there is virtually no difference
 9 between the marginal or additional effect of an emission on temperature, given the persistence of
- 10 warming from each prior emission. Figure 2 illustrates these differences by comparing the *marginal*
- warming from future CO_2 and CH_4 emissions (i.e. warming that would occur with, compared to without,
- 12 emissions and removals from 2020 onwards) with the *additional* warming relative to 2020.



14 Figure 2. CO₂ (top) and CH₄ (bottom) emissions (left) and simulated temperature anomalies (middle and 15 right), for an illustrative global emissions scenario that would limit warming to below 2°C. The middle 16 panels show the modelled overall warming from the given CO2 and CH4 emissions trajectories (thick solid 17 lines), the contribution to past and future warming from past emissions (up to 2020; thin solid lines), and 18 the contribution to warming in the year 2020 from past emissions (dashed lines). The marginal warming 19 from future CO₂ and CH₄ emissions (i.e. the difference between warming caused by emissions up to 2020, 20 and warming caused by past and future emissions) are shown as shaded areas and solid arrows. The 21 additional warming (i.e. the temperature change relative to the warming in 2020) is indicated by hollow 22 arrows. The right panels show the marginal warming from CO₂ and CH₄ emissions from 2020 onwards 23 (i.e. the increase in global average surface temperature that would occur with, compared to without, those 24 future emissions). [Note to reviewers: these calculations will be updated using the same temperature 25 response functions as used in WGI AR6 once the WGI report has been finalised. The specific emissions 26 scenario may be updated to use one of the illustrative pathways outlined in WGIII Chapter 3.]

27

Whether a marginal or additional metric is more suited to a particular policy application depends on the policy goal and how the metric would be used to serve that goal (Myhre et al. 2013; Kolstad et al. 2014; IPCC 2014; see also WGI Box 7.3). A focus on marginal warming is generally relevant for policy applications that need to understand the contribution from future emissions to climate change relative to the absence of those emissions, and wherever decisions need to be made about how to value abatement of different gases based on the amount of climate change that such abatement would avoid. 1 Marginal metrics therefore form the conceptual basis of price-based approaches to mitigation (Kandlikar, 1996; Michaelis, 1992; Tol et al., 2012) including emissions trading schemes, but can also 2 3 inform the appropriate level of ambition and costs implicit in non-price mitigation measures. The 4 specific policy goal, as well as the emphasis placed on cost-effectiveness, cost-benefit or other criteria 5 to achieve that goal, and whether the focus is on annual or sustained emissions, can then inform the 6 specific choice of metric and time horizon (which can include the marginal pulse emission metrics GWP, GTP but also CGTP or GWP* if applied in a marginal sense; see sections A.B.10.3 and A.B.10.4 7 8 below).

- 9 By contrast, a focus on additional warming is generally useful where there is a need to evaluate the 10 relative benefits or disbenefits of changing cumulative emission over time, relative to a specified reference emissions level or trajectory. Examples include the effect on climate from sustained process, 11 12 technology or behavioural changes relative to a 'current policies' scenario, and quantifying the interactions between CO₂ and SLCF emissions within the remaining carbon budget. The remaining 13 14 carbon budget depends on an assumed trajectory of non-CO₂ emissions (see WGI Chapter 5). Metrics 15 like CGTP and GWP* can inform decision-makers about the trade-offs between further increasing or 16 decreasing the long-term rate of SLCF abatement compared to the reference trajectory used to calculate the remaining carbon budget, and the corresponding increase or decrease in cumulative CO₂ emissions 17 18 that would remain consistent with the stated global temperature limit (Allen et al. 2018; Collins et al. 19 2018, 2019; see also WGI Chapter 5, and WGIII Chapter 3).
- 20 A.B.10.3: New insights on marginal pulse emission metrics: GWP and GTP

21 *Global perspectives*

Recent theoretical analyses (Aaheim & Mideksa, 2017; Dharik S Mallapragada & Mignone, 2019;
Dharik Sanchan Mallapragada & Mignone, 2017) confirm conclusions from the AR5 that integrated
pulse emission metrics (such as GWP) are consistent with a cost-benefit framework, whereas end-point
pulse emission metrics with an end-year target (such as dynamic GTP) are more aligned with a costeffectiveness framework.

27 The GWP with a static time horizon approximates the Global Damage Potential, i.e. the notion that the emission of a non-CO₂ forcer at any point in time should be weighted by the marginal economic 28 29 damages from this emission, relative to the marginal damages from emitting a unit mass of CO_2 30 (Deuber, Luderer, et al., 2013). The GWP time horizon is linked to the social discount rate used in the 31 Global Damage Potential to calculate the net present value of economic damages over time from each emission. Recent studies (Dharik S Mallapragada & Mignone, 2019; Sarofim & Giordano, 2018) 32 33 confirm earlier work (O. Boucher, 2012; Jan S Fuglestvedt et al., 2003) that for methane, GWP₁₀₀ is 34 consistent with a discount rate of about 3%, with the specific value depending on the gas and other assumptions such as non-linearity of damages with warming. Detailed sensitivity analysis by Sarofim 35 36 and Giordano (2018) gives an interquartile range of 2.7 to 4.1% for the implied discount rate for GWP₁₀₀ in the case of methane, depending on a range of assumptions about climate scenarios, shape of damage 37 38 functions, climate feedbacks and global economic growth. GWP20 would imply much higher discount rates of 11.1 to 14.6%, given the stronger weighting of near-term effects on climate. Use of a single 39 discount rate based on pure time preference and future growth in wealth and its effects (known as the 40 41 simple Ramsey rule) can be problematic (Drupp et al., 2018) but no studies so far have evaluated metrics

- 42 with varying discount rates over time.
- Shindell et al. (2017) evaluated the social cost of methane emissions directly based on time-varying
 changes in climate and inferred economic damages, and found a wide range of possible values,
- 45 reflecting the range of judgements in determining social costs of pollutants. However, their results are
- 46 broadly consistent with a GWP₁₀₀-based weighting of CH₄ relative to CO₂ when similar discount rates

1 and consistent assumptions about climate-related damages and the temperature dependence of damage 2 functions are chosen for both gases.

3 These studies indicate that even though the GWP₁₀₀ was not designed to meet any economic goals, the

4 discount rate implied in GWP₁₀₀ for methane is broadly similar (medium confidence) to social discount 5 rates of 3-5% that are used in integrated assessment models (see Chapter 3) and investments with multi-

decadal lifetimes (Giglio et al., 2015; HM Treasury, 2018). 6

7 In principle, GHG emission metrics focused on cost-effectiveness are better matched to the Paris 8 Agreement's temperature goal than cost-benefit metrics, and are also supported by the UNFCCC 9 principle that mitigation policies and measures should be cost-effective (Johansson, 2011; Tanaka et 10 al., 2020; Tol et al., 2012). In cost-effectiveness metrics, metric values for SLCF emissions necessarily 11 change over time since the closer SLCF emissions occur to the target year, the greater their contribution 12 to climate change in that year. The dynamic GTP (K. Shine et al., 2007) reflects such a cost-13 effectiveness approach by providing information on the marginal contribution of SLCF emissions in 14 any given year to the expected peak warming at a future date (Dharik Sanchan Mallapragada & 15 Mignone, 2017; Tanaka et al., 2020; Tol et al., 2012). However, the dynamic GTP does not fully match 16 the price ratio between gases in least-cost mitigation pathways (also referred to as the Global Cost 17 Potential; e.g. Michaelis 1992; Manne and Richels 2001) because the most cost-effective weighting of 18 each emission also depends on the discount rate (Johansson, 2011; Strefler et al., 2014; Tanaka et al., 19 2020).

20 The GTP with a static time horizon (e.g. GTP_{50} or GTP_{100}) is not clearly matched to either a cost-benefit

21 or a cost-effectiveness framework, as the year for which temperature outcomes are evaluated would

22 shift forward each year and hence would not match the year when the global temperature limit is reached

23 (Edwards & Trancik, 2014; Dharik Sanchan Mallapragada & Mignone, 2017; Strefler et al., 2014; Tol 24 et al., 2012). Use of GTP with a static time horizon may be relevant where it is applied to emissions

25 only in a given year, rather than to evaluate emissions over successive years, if the time horizon matches

26 a relevant climate policy goal (Balcombe et al., 2018; J S Fuglestvedt et al., 2010; Grewe & Dahlmann,

27 2015).

28 A number of studies since the AR5 have evaluated the impact of different pulse GHG emission metrics 29 and time horizons on the global economic costs of limiting global average temperature change to a pre-30 determined level, including to well-below 2°C (Deuber et al., 2014; Ekholm et al., 2013; M. J. H. M. 31 Harmsen et al., 2016; Huntingford et al., 2015; Strefler et al., 2014; Tanaka et al., 2020; Van Den Berg et al., 2015). These studies show consistently, with very few exceptions, that global costs to achieve the 32 33 same temperature in 2100, or the same peak temperature before 2100, are higher if CH₄ emissions are 34 weighted consistently less than indicated by GWP_{100} (e.g. if using GTP_{100} or GWP_{500}). The increase in 35 global mitigation costs ranges from a few percent to more than 30 percent in most studies, depending 36 not only on the specific metric values used but also on the temperature limit, degree of overshoot, and 37 abatement costs and potentials of different gases assumed in those studies. These studies also indicate, albeit less consistently and less significantly than for GTP₁₀₀, that global mitigation costs would also 38 39 increase if CH_4 emissions are valued consistently more highly than in GWP_{100} (e.g. using GWP_{20}). 40 Collectively, these studies indicate that even though GWP₁₀₀ does not represent the most cost-effective

metric and time horizon choice possible (Tanaka et al., 2020), it is more cost-effective than any of the 41

other static metrics and time horizons used widely in the scientific literature. 42

43 Studies available for the AR5 suggested that using a dynamic GTP or economic optimisation 44 approaches, which defer high-cost CH₄ abatement until closer to the target year, could reduce global 45 abatement costs compared to GWP₁₀₀ by a few percent (Johansson, 2011; Manne & Richels, 2001; A

Reisinger et al., 2012). More recent studies confirm this theoretical cost saving in principle (Ekholm et 46

47 al. 2013; Harmsen et al. 2016; Strefler et al. 2014; Van Den Berg et al. 2015; Tanaka et al. 2020). 48

1 depends on a range of assumptions, including the stringency of the target, degree of policy foresight,

the speed with which CH₄ emissions can be reduced as metric values increase, allowance for any
temporary temperature overshoot for end-of-century targets, the shape of marginal abatement cost
curves, and the treatment of uncertainty.

5 One reason why the literature shows only a limited, if any, reduction in global mitigation costs from using dynamic GTP or economic optimisation compared to GWP₁₀₀, despite its theoretical advantage, 6 7 lies in the similarity of the metric values or exchange rates for methane if the goal is to limit warming 8 to well below 2°C (see Table A.B.9). For such temperature limits, peak temperature would be reached 9 sometime between 2050 and 2080 (Rogelj et al. 2018; see also Chapter 3). This means that emissions 10 occurring in the year 2030 would be weighted by GTP_{20} to GTP_{50} , but emissions in the year 2040 by 11 GTP₁₀ to GTP₄₀, and so on. Across such time horizons, the numerical values of the dynamic GTP for 12 CH_4 (as the main short-lived GHG) over the next few decades are comparable on average to GWP_{100} (see Table A.B.9). For mitigation pathways aiming to limit temperature below 2°C or at 1.5°C as best 13 14 estimate (i.e. RCP2.6 and below) and with limited overshoot, GWP₁₀₀ therefore results in abatement 15 choices that are not very different from those based on dynamic GTP or economic optimisation, even 16 though GWP₁₀₀ in itself reflects a cost-benefit framework.

17 A common feature of virtually all GHG metrics studies to date is that they use a single (static or 18 dynamic, i.e. predictably changing) emission metric to inform abatement choices over the entire 21st century and beyond. This is not well matched to the new scenario logic proposed by Rogelj et al. (2019) 19 20 for the Paris Agreement, which suggests separate policy choices exist regarding the timing and 21 magnitude of the temperature peak and the post-peak rate of temperature decline. This scenario 22 approach has not yet been used to evaluate GHG metrics, but Tanaka et al. (2020) show that cost reductions could be obtained by using GWP_{100} as a starting metric and updating the GWP time horizon 23 24 in discrete steps depending on when and by how much the temperature goal might be exceeded based 25 on actual emissions. This approach could reduce mitigation costs by a few percent, relative to GWP_{100} being used throughout the 21st century, in very high overshoot scenarios that reach the long-term 26 temperature goal of 1.5 or 2°C only in the 22nd century. For such scenarios, the most cost-effective 27 weighting of SLCF emissions is generally less than GWP₁₀₀ in the next few decades but two to three 28 29 times higher than GWP_{100} once temperature has peaked. These findings strengthen the conclusions by Tanaka and O'Neill (2018) and Fuglestvedt et al. (2018) that the choice of GHG metric is particularly 30 31 important for the rate of temperature decline once net-zero GHG emissions have been reached.

In conclusion, a range of economic modelling studies since the AR5 gives *high confidence* that using GWP₁₀₀ to inform abatement choices between gases would help meet the long-term temperature goal of the Paris Agreement at close to least global cost (based on least-cost pathways inferred from economic models), and with limited overshoot. However, this is to some extent coincidental as the GWP₁₀₀ was not designed with any specific policy goal in mind. GWP₁₀₀ would not necessarily perform equally well for higher temperature limits, very high overshoot scenarios, or if constraints are placed on the rate as well as magnitude of warming.

Based on those same studies, using the dynamic GTP instead of static GWP₁₀₀ could reduce global mitigation costs by a few percent in theory (*high confidence*), but the ability to realise those cost reductions in practice depends on the temperature target, policy foresight and flexibility in abatement choices as the weighting of SLCF emissions increases over time (*medium confidence*). Limited evidence suggests that global mitigation cost reductions similar to those from using the dynamic GTP might be obtained by regularly reviewing and potentially updating the time horizon used in GWP based on actual emission trends compared to climate goals.

There are no studies yet that apply the novel mixed step-change/pulse emission metrics (CGTP or GWP*) in economic analyses. Further work is required to enable those metrics to be used in economic

1 models, given that those models typically require information about the marginal climate benefits of 2 abatement of emissions in each economic time period.

3 *Country and sector-level perspectives*

4 The AR5 already noted that the choice of metric and time horizon could have significant implications 5 for regions or sectors with high fractions of SLCF emissions (Brennan & Zaitchik, 2013; IPCC, 2014; 6 Myhre et al., 2013; Strefler et al., 2014). Specific emitters might prefer a metric that reduces costs to 7 them even though it increases global abatement costs for the same climate outcome. The choice of GHG 8 emission metric is therefore linked not only to cost-effectiveness but also to equity and burden sharing 9 issues. Sectoral and national perspectives on mitigation pathways, including GHG emission metrics to 10 inform such pathways, may therefore differ from a global least-cost perspective (Klinsky & Winkler, 11 2018), but the literature has not developed a consistent framework for assessing GHG emission metrics 12 based on a wider set of equity principles.

- 13 The shifting of costs between emitters as a result of different metrics has been demonstrated for the case
- 14 of agriculture in New Zealand, which has a high fraction of enteric methane emissions. Even though
- 15 global mitigation costs to limit warming to below 2° C would be lower under GWP₁₀₀ than GTP₁₀₀, costs
- 16 to farmers would be greater under GWP_{100} than GTP_{100} if climate policy were to price all GHG
- 17 emissions and place the cost burden on emitters (Dorner & Kerr, 2016).
- 18 Various studies evaluated the extent to which cost-effective sectoral abatement strategies might change
- under different climate metrics. These studies show that in some instances (e.g. for transport and fuelchoices), the choice of metric can change abatement preferences and timing (Edwards et al., 2016, 2017;
- Edwards & Trancik, 2014). The magnitude of the climate impact from aviation when expressed in CO₂-
- equivalents depends strongly on the emission metric and time horizon choice, as SLCF emissions and
- 23 contrails enhance warming significantly over days to decades, in addition to the warming from CO_2 that
- 24 occurs over centuries to millennia (Azar & Johansson, 2012; Deuber, Sigrun, et al., 2013; J S
- Fuglestvedt et al., 2010; Lee et al., 2020; Lund et al., 2017). Tanaka et al. (2019) show that switching
- 26 from coal to gas (which has lower CO₂ but higher CH₄ emissions) for energy supply offers consistent
- 27 climate benefits regardless of metric and time horizon unless CH₄ leakage rates are very high.
- For some sectors, mitigation strategies and the relative merit of specific technologies or practices compared to others (such as intensive vs extensive agricultural production and mitigation options, or
- 30 choices to reduce air pollutants with a climate forcing effect) have been shown to be relatively robust
- against the choice of metric (Åström & Johansson, 2019; Ledgard & Reisinger, 2014; Andy Reisinger
- 32 et al., 2017; Andy Reisinger & Ledgard, 2013). Clark et al. (2020) show that current emission trends in
- the global food system alone would be sufficient to exceed a 1.5°C temperature limit and associated
- 34 global emission targets, regardless of whether methane emissions are aggregated into CO₂-equivalents
- using GWP₁₀₀ or GWP*. However, the overall volume of CO₂-equivalent emissions from those sectors,
- 36 and hence the cost to emitters if emissions were priced based on their CO_2 -equivalent values, depends
- 37 strongly on the GHG metric even if the most effective mitigation strategy does not.
- 38 Consistent with these divergent results, the UNEP-SETAC (Society of Environmental Toxicology and
- 39 Chemistry) task force on Lifecycle Assessment recommended that at least two, but potentially even
- 40 three metrics with divergent weightings for SLCFs (GWP_{100} and GTP_{100} and potentially also GWP_{20})
- 41 be used to better understand the extent to which GHG metric choices may implicitly or inadvertently
- 42 affect reported carbon footprints (Cherubini et al., 2016; Jolliet et al., 2018; Levasseur et al., 2016).
- 43 This matches recommendations by other researchers for the use of multiple metrics (Balcombe et al.,
- 44 2018; Cooper et al., 2020; Grewe & Dahlmann, 2015; Ocko et al., 2017) especially where there is no
- 45 unambiguous policy goal for a sectoral or entity-level LCA. While there is a strong consensus that using
- multiple metrics provides a more nuanced understanding of the climate effects of emissions (*very high confidence*), there is no consensus yet about which specific pairs or sets metrics should be used (e.g.

- GWP₂₀ and GWP₁₀₀, or GWP₁₀₀ and GTP₁₀₀). The utility of GWP* in LCA, which would make the
 weighting given to SLCF emissions in any given year dependent on the magnitude of emissions from
- 3 the same entity or process 20 years prior, has not yet been explored in the peer-reviewed literature.
- 4 Some studies use simple climate models or pulse-response functions to understand the climate impacts
- 5 of emissions of different gases directly rather than relying on metrics (Cooper et al., 2020; Lee et al.,
- 6 2020; J. Lynch & Pierrehumbert, 2019; Mayfield et al., 2019; A Reisinger & Clark, 2017). Treating
- 7 GHGs with different lifetimes separately supports the explicit, targeted treatment of different pollutants
- 8 and avoids value judgements about the climate outcome of concern, time horizons and reference levels
- 9 being embedded in GHG emission metrics. This does not avoid the need for such value judgements to
- 10 be made but can allow them to be made more explicitly.

11 A.B.10.4: Climate outcomes and metrics for sustained and cumulative emissions

- 12 Emission metrics such as GWP and GTP reflect the marginal effects on some aspect of climate 13 (radiative forcing or temperature) from individual (pulse) emissions occurring in a given year (see
- section A.B.10.2), which is relevant for trade-off decisions on an annual or short time-horizon basis.
- 15 However, in some policy contexts, information is required not on the climate effect from annual
- 16 emissions but from emissions, or changes in emissions, that are sustained over several decades or more.
- 17 Examples are the remaining carbon budget consistent with limiting warming to given level and the role
- 18 of non-CO₂ emissions in this budget (see AR6 WGI chapter 5), and understanding the long-term climate
- benefit of adopting alternative processes and technologies that reduce SLCF emissions but might
 increase CO₂ emissions (J. Lynch & Pierrehumbert, 2019). Such information can also be relevant for
- 20 Increase CO_2 emissions (J. Lynch & Pierrenumbert, 2019). Such information can also be relevant for 21 setting long-term emission targets for sectors with a high fraction of SLCF emissions such as
- 22 agriculture.
- 23 Common to those examples is a need for GHG emission metrics to express the temperature response to
- 24 sustained SLCF emissions rather than to the emissions in any given year. Given the different
- 25 temperature outcomes over time from sustained CO₂ and sustained SLCF emissions (see Figure 1),
- constraining an emissions pathway based on CO₂-equivalent emissions only but without specifying the
- 27 balance between short- and long-lived gases does not result in equivalent temperature outcomes.
- Both Tanaka and O'Neill (2018) and Fuglestvedt et al. (2018) demonstrated and discussed the implications of this for climate outcomes under Article 4.1 of the Paris Agreement. These studies show that achieving and sustaining a 'balance' of sources and sinks of all anthropogenic emissions and removals of GHGs would result in a peak in global temperature followed by a gradual decline if that
- balance is determined using GWP_{100} , a lesser rate of decline if GTP_{100} is used, and virtually constant
- temperature using GWP*. This implies that net-zero GHG emissions based on GWP_{100} would result in
- a gradual return to 1.5°C if temperature peaks above that limit, but not if net-zero GHG emissions are
- achieved based on GWP* (Schleussner et al., 2019).
- 36 Tanaka and O'Neill (2018) also showed, using a simplified economic model, that using GTP₁₀₀ to define
- 37 and achieve a net-zero emissions target at least cost would result in a higher peak temperature than if
- 38 GWP₁₀₀ is used. Their study indicates that achieving a net-zero GHG emissions goal on its own does
- 39 not ensure achievement of a given temperature goal but depends on the GHG emission metric used as
- 40 well as the emission trajectory to reach that target.
- 41 The choice of GHG emission metrics to provide an exchange rate between CO_2 and CH_4 emissions also
- 42 affects transient temperature outcomes in stringent mitigation pathways (Denison et al., 2019;
- 43 Huntingford et al., 2015). Figure 3 illustrates the effect of allowing full substitution of CO_2 and CH_4
- emissions along the CO₂-equivalent emissions trajectory of an illustrative RCP2.6 scenario. For two
 hypothetical alternative scenarios with either a rapid reduction to zero or no reduction in CH₄ emissions,
- 45 hypothetical alternative scenarios with either a rapid reduction to zero or no reduction in CH_4 emissions, 46 and a correspondingly less or more abatement of CO_2 based on GWP_{100} , results in peak temperatures
- 40 and a correspondingly less of more abatement of CO_2 based on GwP_{100} , results in peak temperatures 47 that differ by up to 0.2°C in either direction. The scenario with more stringent CH₄ abatement and

- 1 correspondingly less CO_2 abatement results in lower temperature during the 21st century, but this gradually reverses towards the end of the 22nd century. By contrast, using GWP* for the substitution 2 3 between gases (with default parameters as in Lynch et al., 2020) results in smaller temperature deviations of up to about 0.1°C over the 21st century, and similar peak temperatures, demonstrating the 4 5 improved ability of GWP* to simulate temperature change from sustained changes in SLCF emission 6 rates. However, even though GWP* is designed to provide warming-equivalent emissions, temperature 7 outcomes for the alternative scenarios shown in Figure 3 begin to diverge towards the end of the 21st and into the 22nd century. The reason for this divergence is that the calculation of GWP* based on Cain 8 9 et al. (2019) and Lynch et al. (2020) relies on scenario-dependent parameters whose default values do
- 10 not precisely match the actual emission scenario to which the metric is applied here.
- 11 Denison et al. (2019) explored these same trade-offs for variations in CH₄ emissions found across a
- 12 broad range of Integrated Assessment Models and scenarios assessed in the IPCC Special Report on
- 13 Global Warming of 1.5° C (J Rogelj et al., 2018). They found that for scenarios with identical CO₂-
- equivalent emission pathways but different combinations of CH_4 and CO_2 emissions, different metrics could vary temperature outcomes by up to 0.17°C across the range of pathways that limit warming
- 15 could vary temperature outcomes by up to 0.17°C across the range of pathways that limit warming 16 between 1.5°C and 2°. This ambiguity in temperature outcomes is non-trivial, as it constitutes between
- a third and just under one fifth of the additional warming above present implied by a 1.5 and 2°C limit,
- respectively, but is only a minor uncertainty when considering that CO₂ and CH₄ emissions trajectories
- 19 based on current global climate policies would result in warming of more than 3°C (see Chapters 3 and
- 4). These substitutions represent theoretical maximum deviations; they do not reflect a realistic range
- 21 of potential trade-offs between either CO_2 or CH_4 abatement, as e.g. abatement of fossil CO_2 is expected
- to result in similar abatement of co-emitted CH_4 from fossil fuel extraction and use (Joeri Rogelj et al.,
- 23 2014).







26 Figure 3. Temperature change under an illustrative mitigation scenario (AIM/CGE SSP2-RCP2.6) and 27 hypothetical alternative CO₂ and CH₄ emission trajectories. The left panels show the default (solid black 28 line) CH₄ (top) and CO₂ (bottom) emissions for this scenario, along with two hypothetical variants where 29 CH4 emissions are either held constant at 2020 levels (red) or reduced to zero by 2040 (blue). CO2 30 emissions are adjusted such that the total CO₂-equivalent emissions of both gases are identical to the 31 default, with the equivalence based on GWP100 (solid red and blue lines) and GWP* (dashed red and blue 32 lines). The right panel shows the best-estimate temperature change for each scenario based on MAGICC6 33 (Meinshausen et al., 2011). Note the alternative scenarios are hypothetical, shown to illustrate the 34 temperature consequences of full substitution between gases using different GHG emission metrics. They 35 do not represent socio-economically plausible alternatives.

- 1
- 2 Lynch et al. (2020) demonstrated that cumulative CO₂-equivalent CH₄ emissions based on GWP* result 3 in a better simulation of temperature change compared to GWP₁₀₀ for a wide range of hypothetical 4 emission scenarios. Based on this insight, GWP* can be used to estimate not only the additional but 5 also marginal warming from future CH₄ emissions (i.e. the contribution of future CH₄ emissions to 6 warming compared to those emissions not occurring, and hence the climate benefit of avoiding those 7 future emissions, compared to avoiding future emissions of CO₂). Figure 4 shows the marginal warming 8 from future CH₄ emissions from 2020 onwards, for the same mitigation scenario used in Figure 1, along 9 with the marginal warming calculated from cumulative CO₂-equivalent emissions based on GWP₁₀₀ and 10 GWP*. To represent the marginal warming from future emissions only, emissions prior to 2020 are set to zero in the calculation of GWP*. Figure 4 shows that GWP*, if used in this way, provides an 11 12 improved estimation of the marginal contribution of future cumulative CH₄ emissions to temperature change compared to GWP₁₀₀, but implies markedly more variable CO₂-equivalent emissions over time. 13 14 GWP*-based CO₂-equivalent emissions are significantly higher than those based on GWP₁₀₀ in the next 15 two decades (reflecting the significant near-term marginal contribution to warming from future CH₄ 16 emissions), before turning to negative values, which reflects the reduced contribution to warming as CH₄ emissions decline over time. 17



Figure 4: CH₄ emissions (left) and simulated temperature anomalies (right) in a stringent mitigation
 scenario (same scenario as in Figure 1). The middle panel shows the calculated CO₂-equivalent emissions
 from 2020 onward based on GWP₁₀₀ and GWP* (using parameters given in Lynch et al. 2020, and with
 emissions prior to 2020 set to zero to obtain the marginal contribution to warming from future
 emissions). The right panel shows the marginal warming from those emissions, modelled using a pulse response function (solid line) and simulated based on cumulative CO₂-equivalent emissions based on
 GWP₁₀₀ and GWP*.

In summary, while the number of studies demonstrating the use of these novel metrics is still limited, there is *high agreement* between studies and they are consistent with well-established underlying physical principles. Collectively, these studies therefore provide at least *medium confidence* that CGTP and GWP* allow a simple and more accurate way of estimating temperature change based on cumulative, CO₂-equivalent SLCF emissions than GWP or GTP, particularly for scenarios with rapidly falling SLCF emissions. This includes the interaction between more or less ambitious SLCF mitigation, particularly methane, and the remaining carbon budget within a given temperature limit.

33 Despite its scientific merits, the use of GWP* in climate policy, particularly to inform national or 34 sectoral emission targets, has been contested, but the scientific literature on this is very limited (Michelle

35 Cain et al., 2020; Joeri Rogelj & Schleussner, 2019, 2020).

The key issue underlying this debate is that GWP* as used in the literature to date provides no information on the marginal contribution of future emissions to global climate change, and hence the

38 amount of climate change that could be avoided by avoiding those future emissions. For example, in

the formulation of Cain et al. (2019) and Lynch et al. (2020), two different sources emitting 1 Mt and

of 100 Mt CH₄/yr would both be described as constituting zero CO₂-equivalent emissions based on 1 GWP* as long as those emissions already occurred 20 years in the past and are declining by about 0.3% 2 per year. However, the marginal contribution of those emissions to global temperature (i.e. the amount 3 4 by which global temperature is greater with, compared to without either of those emissions) differs by 5 two orders of magnitude. As a result, using GWP* to define 'net-zero' GHG emission targets at country 6 or sector level raises issues of distributional fairness and economic efficiency, as emitters with higher 7 recent SLCF emissions adopting such targets would retain an ability to emit SLCFs at higher rates than 8 emitters whose recent emissions were lower. Cain et al. (2020) argue that a metric that gives an 9 improved representation of temperature outcomes from cumulative emissions cannot be unfair but is simply more accurate and transparent. The debate highlights that disagreement about GWP* and similar 10 metrics like CGTP is mostly not related to their scientific merits, but to their appropriate application in 11 12 specific policy contexts, including the role of historical emissions in setting future emission targets.

- Another concern has been raised regarding a potential inconsistency between Articles 2 and 4 of the Paris Agreement if GWP* were used to interpret the 'balance of sources and sinks in the second half of
- this century' stated in Article 4.1 of the agreement (Schleussner et al., 2019). Emission pathways
- 16 consistent with 1.5°C achieve net-zero GHG emissions much earlier if GWP* rather than GWP_{100} is
- 17 used to calculate aggregate emissions and removals, because GWP* equates rapidly declining CH₄
- 18 emissions with negative CO_2 emissions (see Figure 5). The sharp decline of CH_4 emissions in these
- 19 pathways results from the rapid reduction in fossil CH₄ emissions alongside reductions in fossil CO₂
- 20 (Joeri Rogelj et al., 2014) as well as the relatively low-cost abatement potential for some biogenic CH₄
- 21 emissions (Harmsen et al. 2019a,b; see also Chapter 7). Stringent mitigation pathways consistent with
- 22 1.5°C therefore imply net-zero GHG emissions to occur well before 2050 if net-zero emissions are
- calculated using GWP* rather than GWP_{100} , rather than only in the second half of the 21st century as stipulated in Article 4.1. Again contestation in this area does not relate to the ability of GWP* to
- reproduce temperature change from cumulative emission, but whether the application of the metric
- would be consistent with an overall set of existing policy objectives and their interpretation.
- 27



28

Figure 5. Aggregate net GHG emissions for emission pathways consistent with 1.5°C with no or limited
 overshoot (left) and with remaining below 2°C (right) from Integrated Assessment Models, with net
 emissions calculated using a range of different GHG emission metrics. [Note to reviewers: emission
 pathways shown in this figure draft are from the SR15 database and will be updated using the AR6
 database.]

34

35 A.B.10.5: Issues related changes in GHG emission metrics used in climate policy

The scientific literature to date has focused on the performance of metrics against specific (assumed)
objectives, and some studies conclude that some objectives could be met better by changing metrics or
time horizons at certain points in time. However, the role of IPCC to provide policy-relevant

- 1 information to governments creates the potential for an 'inadvertent consensus' that could impede such
- change (K. Shine, 2009): IPCC seeks to provide information on emissions and abatement potentials in
 terms consistent with metric choices made by the UNFCCC, while parties to the UNFCCC may adopt
 metrics based on their prominent use in previous IPCC reports
- 4 metrics based on their prominent use in previous IPCC reports.
- Numerous studies have reflected on the relevance of changing metrics to match different policy goals
 (e.g. Shine 2009; Jolliet et al. 2018; Tanaka et al. 2020; Balcombe et al. 2018; Grewe and Dahlmann
 2015), but no studies have explicitly evaluated when the benefits of changing metrics outweigh the
- 8 procedural cost of change. However, several observations can be made based on the existing literature.
- 9 Changing GHG emission metrics, but retaining the same quantitative CO₂-equivalent emissions targets,
 10 would necessarily result in different climate outcomes (see e.g. Fuglestvedt et al. 2018; Tanaka and
- 10 o'Neill 2018; Allen et al. 2018; Schleussner et al. 2019). A change in GHG emission metrics would
- 12 therefore require a re-evaluation and re-formulation of existing emission targets at sectoral, national
- and global levels to avoid an implicit and potentially inadvertent change to currently stated levels of
- 14 mitigation ambition and intended climate outcomes (very high confidence).
- 15 The objective determination of whether a GHG emission metric is superior to another metric depends
- 16 on clearly stated, specific policy objectives and evaluation criteria. In practice, climate policy reflects a
- 17 range of climate and non-climate policy goals, often with unclear weightings and preferences (Geden,
- 18 2016). Determining whether alternative GHG emission metrics would perform better in a real-world
- 19 context therefore relies on judgements and understanding of the role and limitations of GHG emission
- 20 metrics by decision-makers as well scientific expert bodies.
- 21 GWP₁₀₀ metric values for CH₄ have changed significantly over the past 25 years. This suggests that
- 22 changing metric values do not necessarily act as impediment for climate policy, especially if future
- changes are predictable as with e.g. the dynamic GTP. However, the degree to which the benefits of
- changing metrics can be realised does depend on foresight and flexibility of emitters to make alternative
- abatement choices (M. J. H. M. Harmsen et al., 2016). To date, only a small fraction of CH₄ emissions
- 26 globally have been subject to price-based policies where a change in their CO₂-equivalent emissions
- 27 has materially altered mitigation incentives. The fact that past changes in GWP_{100} values have not been
- 28 noted as major impediment to climate policy implementation is therefore not a sufficient indication of
- the potential future implications of changing metrics under more ambitious and comprehensive climate
- 30 policies.
- 31 The scientific literature has been slow to adopt new metric values, with some recent studies still using
- 32 GWP₁₀₀ values from the IPCC Second Assessment Report, published in 1996. In addition, many studies
- report only CO₂-equivalent emissions based on GWP₁₀₀ and do not easily allow disaggregation into
- individual gases (e.g. Lynch 2019). Policy decisions to change GHG emission metrics could therefore
- 35 take considerable time to permeate the scientific literature.

36 A.B.10.6: Use of GHG metrics in WGIII contribution to AR6: guidance to authors

- Author teams in the Working Group III contribution to the AR6 have been requested to report emissions 37 38 and mitigation options for individual gases wherever possible, and reports CO₂-equivalent emissions 39 where this is judged to be policy relevant by the author teams only in addition to, not instead of 40 individual gases. This approach aims to reduce the inevitable ambiguity regarding actual climate 41 outcomes over time when any simplifying emission metric is used. However, in some cases the existing primary literature provides information only on CO2-equivalent emissions, and it may not be possible 42 43 or feasible for author teams to disaggregate individual gases. In such situations, authors have been 44 requested to provide at least a qualitative indication of the relative shares of non-CO₂ and especially
- 45 short-lived gases.

- 1 This Annex shows that a variety of GHG emission metrics can be justified to report CO₂-equivalent
- 2 emissions or abatement where such information is policy-relevant, depending on the policy context and
- 3 specific objectives such as cost-effectiveness or various dimensions of equity. Nonetheless, to allow
- 4 consistent reporting of emissions and abatement across chapters, the contribution of WGIII to the AR6
- 5 had to make a choice for a single GHG emission metric to be used across this report.
- GWP₁₀₀ was chosen for both procedural and scientific reasons as default GHG emissions metric to
 report CO₂-equivalent emissions and abatement potentials in the WGIII contribution to the AR6.
- 8 Procedural reasons are to provide continuity with past IPCC reports, and to match decisions made by
- 9 Governments as part of the Paris Agreement rulebook to use GWP_{100} for reporting of emissions from
- 10 2021 and for accounting of emissions under future NDCs (4/CMA.1 and 18/CMA.1: UNFCCC 2019).
- 11 Scientific reasons are that GWP_{100} has been shown (see section A.B.10.3) to approximate the relative
- damages caused by each GHG emission (especially the two main GHGs CO_2 and CH_4) if social discount rates of around 3% are used. In addition, use of GWP_{100} to determine relative prices in global economic
- rates of around 3% are used. In addition, use of GWP_{100} to determine relative prices in global economic models results in mitigation pathways that are close to, though not fully consistent with, globally cost-
- 15 effective pathways to limit temperature to levels consistent with the Paris Agreement.
- 16 The choice of GWP_{100} does *not* imply that GWP_{100} is recommended or the most suitable metric for
- 17 climate policy, as the assessment in this appendix has shown that such judgements depend on the
- specific context, climate policy objectives and way in which a metric would be used.
- 19 The WGIII contribution to the AR6 uses GWP₁₀₀ values from AR6 WG1 wherever possible and unless
- 20 stated otherwise (for a full set of values, see table A.B.10), to increase numerical consistency of the
- 21 contribution of individual Working Group reports to the AR6. [Note to reviewers: metric values and
- *figures will be updated for the final draft to be fully consistent with the final draft of WGI once this is*
- completed.] The main limitation to this approach is that existing literature uses a range of GWP₁₀₀ values
- 24 when reporting CO₂-equivalent emissions or abatement; for CH₄, these may vary between 21 (based on
- the IPCC Second Assessment Report) to 28 or even 34 (based on the IPCC Fifth Assessment Report
- and depending on whether the study included or excluded climate-carbon cycle feedbacks). In some
- 27 cases, it is not possible or feasible for author teams to disentangle conclusions from this existing
- literature into individual gases and then re-aggregate those emissions consistently into CO₂-equivalents
 using GWP₁₀₀ values from the AR6. In these cases, especially if non-CO₂ emissions constitute only a
- 30 minor fraction of total emissions or abatement, author teams have been requested to note that their
- reported CO_2 -equivalent emissions are not fully consistent with CO_2 -equivalents based on the AR6, and
- 32 to provide an indication of the potential magnitude of inconsistency.

33 Table: A.B.10 | *GWP*₁₀₀ values and atmospheric lifetimes for a range of GHGs, based on WGI Chapter 7.

[Note to reviewers: these numbers are subjected to change and will be updated for the final draft of WGIII,
 following finalisation of the final draft report by WGI]

Gas	GWP_100	Lifetime
CO_2	1	
CH ₄ (biogenic)	32	12.2
CH ₄ (fossil)	34.75	12.2
N ₂ O	261	109
HFC-32	753	5.4
HFC-143a	5468	51
CF_4	6651	50000

C_2F_6	11734	10000
C_3F_8	9512	2600
C_4F_{10}	9661	2600
C5F12	9156	4100
$C_{6}F_{14}$	8340	3100
C ₇ F ₁₆	8251	3000
c-C ₄ F ₈	10255	3200
HFC-125	3644	30
HFC-134a	1446	14
HFC-152a	160	1.6
HFC-227ea	3390	36
HFC-23	13422	228
HFC-236fa	8217	213
HFC-245fa	933	7.9
HFC-365mfc	853	8.7
HFC-43-10-mee	1591	17
SF6	25016	1258

2 A.B.11. Methodology adopted for assessing the feasibility of mitigation response options

3 In this report "feasibility" is used as a frame to understand the different factors that influence the 4 deployment of individual mitigation options. This recognises that feasibility can be changed not only 5 by technological and economic interventions but by a broad array of context-dependent influences. The 6 sectoral chapters in the WGIII contribution to the AR6 assess six dimensions of feasibility, with each 7 dimension comprising a key set of indicators that can be evaluated by combining various strands of literature (see Table A.B.11). The feasibility of systems-level changes is further addressed in Chapter 8 9 3. The assessment recognises that feasibility is malleable and can be enhanced when constraints are 10 removed, and enablers are strengthened.

11

12 The sectoral chapters in this report assess to what extent the indicators in Table A.B.11 would be 13 enablers or barriers to implementation using the following scores:

- The indicator has a negative impact on the feasibility of the option, e.g., it is associated with
 prohibitively high costs, levels of pollution or land use, or low public or political acceptance.
- 16 ± Mixed evidence: the indicator has mixed positive and negative impacts on the feasibility of the
 17 option (e.g., more land use in some regions, while lower in other regions)
- + The indicator has a positive impact on the feasibility of the option, e.g., it is associated with low costs, pollution, land use, or high public or political acceptance
- 20 0 / NA The indicator does not affect the feasibility of the option / criterion is not applicable for the
 21 option
- 22 NE No evidence available to assess the impact on the feasibility of the option

Table: A.B.11 Feasibility dimensions and indicators to assess the barriers and enablers of implementing
mitigation options

LE Limited evidence available to assess the impact on the feasibility the option

Metric	Indicators
Geophysical feasibility	 Physical potential: extent to which there are physical constraints to implement the option Geophysical resource availability (including geological storage capacity): extent to which resources needed to implement the option are available
	 Land use: extent to which the implementation of the option would require additional claims on land
Environmental-ecological feasibility	 Air pollution: extent to which emissions of air pollutants (e.g., NH4, CH4, fine dust) would be reduced or increased Toxic waste, ecotoxicity and eutrophication: changes in manure load on soil and ground water or linear consumption going e.g. to renewable feedstock and recycling of wood products and bioplastics instead of steel and plastics Water quantity and quality: changes in amount of water available for other uses, including groundwater
	• Biodiversity: changes in area of conserved primary forest, grassland or management that affect biodiversity
Technological feasibility	 Simplicity: is the option technically simple to operate, maintain and integrate Technology scalability: can the option be scaled up, technically, and will technology costs decrease Maturity and technology readiness: R&D and time needed to implement to option
Economic feasibility	 Costs now, in 2030 and in the long term, including investment costs, costs in USD/tCO₂-eq, and hidden costs Employment effects and economic growth: decrease or increase in jobs and economic welfare
Socio-cultural feasibility	 Public acceptance: extent to which the public supports the option and changes behaviour accordingly Effects on health and wellbeing Distributional effects: effects on equity and justice across groups, regions, and generations, including energy security, water security, food security and poverty
Institutional feasibility	 Political acceptance: extent to which politicians and governments support the option Institutional capacity and governance, cross-sectoral coordination: capability of institutions to implement and handle the option, to coordinate it with other sectors, and to collaborate with stakeholder and civil society Legal and administrative capacity: extent to which supportive legal and administrative changes can be achieved

5 6 7

8

Assessment. Each sectoral chapter assesses to what extent the indicators listed above would be an enabler or barrier to the implementation of selected mitigation options, by using the above scores.

1 The assessment is based on the literature, which is reflected in a line of sight. When appropriate, it is

indicated whether the feasibility of an option varies across context (e.g., region), scale (e.g., small,
 medium, full scale), time (e.g. implementation in 2030 versus 2050) and temperature goal (e.g., 1.5°C

4 versus 2°C). Synergies and trade-offs may occur between the feasibility dimensions, and between

specific mitigation options. Chapter 3 and 4 employ a systems perspective and discuss the feasibility of

6 mitigation scenarios and pathways in the long term and near to mid-term, respectively, on the basis of

7 the feasibility assessments in the sectoral chapters. Chapter 5 (demand, services and social aspects of

8 mitigation), Chapter 13 (policies and institutions), Chapter 14 (international collaboration), Chapter 15

9 (investment and finance) and Chapter 16 (innovations and technology) address technological,
 10 economic, socio-cultural and institutional enabling conditions that can enhance the feasibility of

- 11 options.
- 12

13 Part III: Emissions Data sets

In this section we report on the historical emissions data used in the report (section A.B.12), the sectoral
 mapping on emissions sources (A.B.12.1), and the methane emissions sources (A.B.12.2).

16 A.B.12. Historical data

Historic emissions data for countries, regions and sectors are presented throughout the report, but
especially in Chapters 2, 6-7, 9-11, the Technical Summary and Summary for Policymakers. To ensure
consistency and transparency we use the same emissions data across these chapters, with a single
methodology, division of emissions sources, and split of countries and regions.

Our primary data source is the Emissions Database for Global Atmospheric Research (EDGAR) (Crippa et al., 2019). This dataset provides annual CO₂, CH₄, N₂O and F-gas emissions on a country and emissions source level for the time span 1970 to 2019. The fossil fuel combustion component of EDGAR is closely linked to and sourced from International Energy Agency (IEA) energy and emissions estimates. Section 2.2.1 in Chapter 2 describes the differences between and coverage of different global emissions datasets.

In addition to EDGAR, land-use CO₂ emissions are sourced as the mean of three bookkeeping models,
 in a convention established by the Global Carbon Project (Friedlingstein et al., 2019) and consistent

with the Working Group I approach. The bookkeeping models are BLUE (Bookkeeping of Land Use

- 30 Emissions) (Hansis et al. 2015), Houghton and Nassikas (2017) and OSCAR (Gasser et al., 2020).
- 31 Global total greenhouse gas emissions reported throughout AR6 are the sum of EDGAR and land-use
- 32 CO₂ emissions. Significant uncertainties are associated with each gas and emissions source. These
 33 uncertainties are comprehensively treated in Ch2 Section 2.2.1.
- 34

35 A.B.12.1. Mapping of emission sources to sectors

The list below shows how emission sources in EDGAR are mapped to sectors throughout the WGIII AR6. This defines unambiguous system boundaries for the sectors as represented in Chapters 6, 7 and 9-11 in the report and enables a discussion and representation of emission sources without doublecounting.

Emission sources refer to the definitions by the IPCC Task Force on National Greenhouse Gas
Inventories (TFI) (IPCC, 2006). EDGAR includes further disaggregated sources in each category, for

42 example, the biomass component of fuel combustion, which marked as "biom." in the EDGAR

- 43 description and "...x" in the EDGAR emissions code (conversely, 'fos.' indicates the fossil component,
- 44 where such a distinction is needed).

2 A.B.12.1.1 Energy Systems (Chapter 6)

Emission Source description in EDGAR	IPCC emissions code in EDGAR	Gases emitted
Public Electricity Generation	1A1a1	CO_2 , N_2O , CH_4
Public Combined Heat and Power gen.	1A1a2	CO ₂ , N ₂ O, CH ₄
Public Heat Plants	1A1a3	CO ₂ , N ₂ O, CH ₄
Public Electricity Generation (own use)	1A1a4	CO ₂ , N ₂ O, CH ₄
Electricity Generation (autoproducers)	1A1a5	CO ₂ , N ₂ O, CH ₄
Combined Heat and Power gen. (autoprod.)	1A1a6	CO ₂ , N ₂ O, CH ₄
Heat Plants (autoproducers)	1A1a7	CO ₂ , N ₂ O, CH ₄
Public Electricity Generation (biomass)	1A1ax1	N ₂ O, CH ₄
Public Combined Heat and Power gen. (biom.)	1A1ax2	N ₂ O, CH ₄
Public Heat Plants (biomass)	1A1ax3	N_2O , CH_4
Public Electricity Gen. (own use) (biom.)	1A1ax4	N ₂ O, CH ₄
Electricity Generation (autoproducers) (biom.)	1A1ax5	N2O, CH4
Combined Heat and Power gen. (autopr.) (biom.)	1A1ax6	N_2O , CH_4
Heat Plants (autoproducers) (biomass)	1A1ax7	N ₂ O, CH ₄
Refineries	1A1b	CO_2 , N_2O , CH_4
Refineries (biomass)	1A1bx	N ₂ O, CH ₄
Gas works	1A1c3	CO_2 , N_2O , CH_4
Other transformation sector (BKB, etc.)	1A1c5	CO_2 , N_2O , CH_4
Gas works (biom.)	1A1cx3	N ₂ O, CH ₄
Fuel comb. charcoal production (biom.)	1A1cx4	N ₂ O, CH ₄
Other transf. sector (BKB, etc.) (biom.)	1A1cx5	N_2O, CH_4
Hard coal mining (gross)	1B1a1	CH ₄
Methane recovery from coal mining	1B1a1r	CH ₄
Abandoned mines	1B1a2	CH ₄
Brown coal mining	1B1a3	CH ₄
Fuel transformation in gas works	1B1b2	CO ₂
Fuel transformation charcoal production	1B1b3x	N ₂ O, CH ₄
Fuel transformation of solid fuels (BKB Plants, coal	1D114	<u></u>
Oil and duction	1D104	CO_2
Oil production	1D2-1	CU_2 , N_2O , CH_4
Oil production (blom.)		CH_4
Taulan landing	1D2-2 1	CU_2, CH_4
Tanker loading	1D2-41	CH4 CU
Tanker off transport (crude and NGL)	1D2-4 4	CH4
Cil C i (i)	1B2a4-t	CO_2, CH_4
Cult refineries (evaporation)	1B2a5(e)	CH ₄
plants)	1B2a6	CH ₄
Gas production	1B2b1	CH ₄
Gas transmission	1B2b3	CH ₄
Gas distribution	1B2b4	CH ₄

Fuel transformation of gaseous fuels (GTL, Blend, (re-		
)gasif./Liquef., NSF)	1B2b5	CO ₂
Venting and flaring during oil and gas production	1B2c	CO_2 , N_2O , CH_4
Electrical Equipment Use (incl. site inst.)	2F8b	Fgas
Coal fires (underground)	7A1	CO ₂ , N ₂ O, CH ₄
Oil fires (Kuwait)	7A2	CO_2 , N_2O , CH_4
Indirect N ₂ O from NOx emitted in cat. 1A	7B1	N ₂ O
Indirect N ₂ O from NH ₃ emitted in cat. 1A	7C1	N ₂ O

2 A.B.12.1.2 AFOLU (Chapter 7)

	IPCC emissions code	Emission source
Emission Source description in EDGAR	IN EDGAR	category
Agriculture and forestry (fos.)	IA4c1	CO_2 , N_2O , CH_4
Agriculture and forestry (biom.)	1A4c1x	N_2O, CH_4
Off-road machinery: agric./for. (diesel)	1A4c2	CO_2 , N_2O , CH_4
Fishing (fos.)	1A4c3	CO_2 , N_2O , CH_4
Fishing (biom.)	1A4c3x	N ₂ O, CH ₄
Non-specified other (fos.)	1A4d	CO ₂ , N ₂ O, CH ₄
Non-specified other (biom.)	1A4dx	N ₂ O, CH ₄
Dairy cattle	4A1-d	CH ₄
Non-dairy cattle	4A1-n	CH ₄
Buffalo	4A2	CH ₄
Sheep	4A3	CH ₄
Goats	4A4	CH ₄
Camels and Lamas	4A5	CH ₄
Horses	4A6	CH ₄
Mules and asses	4A7	CH ₄
Swine	4A8	CH ₄
Manure Man.: Dairy Cattle (confined)	4B1-d	N ₂ O, CH ₄
Manure Man.: Non-Dairy Cattle (confined)	4B1-n	N ₂ O, CH ₄
Manure Man.: Buffalo (confined)	4B2	N ₂ O, CH ₄
Manure Man.: Sheep (confined)	4B3	N ₂ O, CH ₄
Manure Man.: Goats (confined)	4B4	N_2O, CH_4
Manure Man.: Camels and llamas (confined)	4B5	N_2O , CH_4
Manure Man.: Horses (confined)	4B6	N ₂ O, CH ₄
Manure Man.: Mules and asses (confined)	4B7	N_2O, CH_4
Manure Man.: Swine (confined)	4B8	N_2O, CH_4
Manure Man.: Poultry (confined)	4B9	N ₂ O, CH ₄
Rice cultivation	4C	CH ₄
Synthetic Fertilizers	4D11	N ₂ O
Animal Manure Applied to Soils	4D12	N ₂ O
Direct soil emissions	4D13	N ₂ O
Crop Residue	4D14	N ₂ O
Cultivation of Histosols	4D15	N ₂ O
Pasture, Range and Paddock Manure	4D2	N ₂ O
Indirect N ₂ O: Atm. Depos agricult. (4D)	4D3a	N ₂ O

Indirect N ₂ O: Leaching and Run-Off - agri.	4D3b	N ₂ O
CO ₂ from urea application	4D4a	CO ₂
CO ₂ from agricultural lime application	4D4b	CO ₂
Savannah fires	4E	N ₂ O, CH ₄
Field burning of agric. res.: cereals	4F1	N_2O, CH_4
Field burning of agric. res.: pulses	4F2	N_2O , CH_4
Field burning of agric. res.: tuber and roots	4F3	N ₂ O, CH ₄
Field burning of agric. res.: sugar cane	4F4	N_2O, CH_4
Field burning of agric. res.: other	4F5	N_2O , CH_4
Agriculture and forestry (fos.)	1A4c1	CO ₂ , N ₂ O, CH ₄

2 A.B.12.1.3 Buildings (Chapter 9)

Emission Source description in EDGAR	IPCC emissions code in EDGAR	Emission source category
Commercial and public services (fos.)	1A4a	CO ₂ , N ₂ O, CH ₄
Commercial and public services (biom.)	1A4ax	N_2O , CH_4
Residential (fos.)	1A4b	CO ₂ , N ₂ O, CH ₄
Residential (biom.)	1A4bx	N_2O , CH_4
Fire Extinguishers	2F3	Fgas
Aerosols	2F4	Fgas
Adiabatic prop.: shoes and others	2F9a	Fgas
Soundproof windows	2F9c	Fgas

3

4 A.B.12.1.4 Transport (Chapter 10)

	IPCC emissions code	Emission source
Emission Source description in EDGAR	in EDGAR	category
Domestic air transport	1A3a	CO_2 , N_2O , CH_4
Road transport (incl. evap.) (foss.)	1A3b	CO ₂ , N ₂ O, CH ₄
Road transport (incl. evap.) (biom.)	1A3bx	N ₂ O, CH ₄
Non-road transport (rail, etc.) (fos.)	1A3c	CO ₂ , N ₂ O, CH ₄
Non-road transport (rail, etc.)(biom.)	1A3cx	N ₂ O, CH ₄
Inland shipping (fos.)	1A3d	CO ₂ , N ₂ O, CH ₄
Inland shipping (biom.)	1A3dx	N ₂ O, CH ₄
Non-road transport (fos.)	1A3e	CO_2 , N_2O , CH_4
Non-road transport (biom.)	1A3ex	N ₂ O, CH ₄
International air transport	1C1	CO ₂ , N ₂ O, CH ₄
International marine transport (bunkers)	1C2	CO ₂ , N ₂ O, CH ₄
International marine transport (biom.)	1C2x	N ₂ O, CH ₄
Adiabatic prop.: tyres	2F9b	Fgas

5

6 A.B.12.1.5 Industry (Chapter 11)

	IPCC emissions code in	Emission source
Emission Source description in EDGAR	EDGAR	category
Fuel combustion coke ovens	1A1c1	CO ₂ , N ₂ O, CH ₄
Blast furnaces (pig iron prod.)	1A1c2	CO_2 , N_2O , CH_4

Iron and steel	142a	$CO_2 N_2 O_1 CH_4$
Iron and steel (biomass)	1A2a	$N_{2}O_{1}CH_{4}$
Non-ferrous metals	1A2b	$CO_2 N_2 O CH_4$
Non-ferrous metals (biomass)	1A2bx	N ₂ O CH ₄
Chemicals	1A2c	CO_2 N ₂ O ₂ CH ₄
Chemicals (biomass)	1A2cx	N_2O_1 CH ₄
Pulp and paper	1A2d	CO_2 N ₂ O ₂ CH ₄
Pulp and paper (biomass)	1A2dx	N ₂ O, CH ₄
Food and tobacco	1A2e	CO ₂ , N ₂ O, CH ₄
Food and tobacco (biomass)	1A2ex	N ₂ O, CH ₄
Other industries (stationary) (fos.)	1A2f	CO ₂ , N ₂ O, CH ₄
Off-road machinery: construction (diesel)	1A2f1	CO_2, N_2O, CH_4
Off-road machinery: mining (diesel)	1A2f2	CO ₂ , N ₂ O, CH ₄
Other industries (stationary) (biom.)	1A2fx	N ₂ O, CH ₄
Off-road machinery: mining (diesel)	1A5b1	CO_2 N ₂ O ₂ CH ₄
Fuel transformation coke ovens	1B1b1	CO_2 CH ₄
Cement production	2A1	
Lime production	242	
Limestone and Dolomite Use	243	
Soda ash production	2A4a	
Soda ash use	2A4b	
Glass production	2A7a	
Ammonia production (gross CO ₂)	2R1g	
CO ₂ -ammonia stored in urea	2B1s	
Nitric acid production	2B15 2B2	N ₂ O
Adipic acid production	2B3	N ₂ O
Silicon carbide production	2B4a	CO_2, CH_4
Calcium carbide production	2B4b	
Carbon black production	2B5a	CO_2 , CH_4
Ethylene production	2B5b	CO_2, CH_4
Styrene production	2B5d	CH4
Methanol production	2B5e	CO ₂ , CH ₄
Caprolactam production	2B5f	N ₂ O
Other bulk chemicals production	2B5g	CO_2, CH_4
Urea production	2B5g1	
Vinvl chloride production	2B5g2	CO ₂
Glyoxal production	2B5h1	N ₂ O
Crude steel production total	2C1a	CO ₂
Blast furnaces	2C1b	CO ₂
Sinter production	2C1d	CH ₄
Ferro Allov production	2C2	CO ₂ , CH ₄
Aluminium production (primarv)	2C3a	CO ₂ , Fgas
Aluminium production (secondary)	2C3b	CO ₂
Magnesium foundries: SF6 use	2C4a	Fgas
Aluminium foundries: SF ₆ use	2C4b	Fgas
Lead production (primary)	2C5lp	CO ₂
۱	*	

Magnesium production (primary)	2C5mp	CO ₂
Zinc production (primary)	2C5zp	CO ₂
Production of halocarbons	2E1	Fgas
Refrigeration and Air Conditioning	2F1a	Fgas
Foam Blowing	2F2	Fgas
F-gas as Solvent	2F5	Fgas
Semiconductor Manufacture	2F7a	Fgas
Flat Panel Display (FPD) Manufacture	2F7b	Fgas
Photo Voltaic (PV) Cell Manufacture	2F7c	Fgas
Electrical Equipment Manufacture	2F8a	Fgas
F-gas/ODP consumption	2F9	Fgas
Accelerators/HEP	2F9d	Fgas
Misc. (AWACS, other military and misc.)	2F9e	Fgas
Unknown SF6 use	2F9f	Fgas
Non-energy use of lubricants/waxes (CO2)	2G1	CO ₂
Other Non-energy use of fuels (CO ₂ only)	2G2	CO ₂
Solvents in paint	3A	CO ₂
Degreasing and dry cleaning	3B	CO ₂
Chemical products	3C	CO ₂
Other product use	3D	CO ₂
Use of N ₂ O as anaesthesia	3D1	N ₂ O
Use of N ₂ O in aerosol spray cans	3D3	N ₂ O
Managed waste disposal on land	6A1	CH ₄
Industrial wastewater	6B1	N ₂ O, CH ₄
Domestic and commercial wastewater	6B2	N ₂ O, CH ₄
Waste incineration - hazardous	6C	CH ₄
Waste incineration - biogenic	6Cax	N ₂ O, CH ₄
Waste incineration - uncontrolled MSW burning*	6Cb1	CO ₂ , N ₂ O, CH ₄
Waste incineration - other non-biogenic	6Cb2	CO ₂ , N ₂ O, CH ₄
Other waste	6D	N ₂ O, CH ₄
Indirect N ₂ O from NOx emitted in cat. 2-3	7B2	N ₂ O

2

3 A.B.12.2. Methane emissions sources

* MSW stands for "Municipal Solid Waste"

In order to identify emission trends and mitigation opportunities by sector WGIII allocates each
emission source to a sector and subsequently a subsector (Check section A.B.12 above). These trends
and mitigation opportunities are, in most cases and whenever possible, reported in CO₂eq using IPCC
AR6 GWP100 values (section A.B.10) as well as the native unit of gas. In the case of methane (CH₄),
it has two different GWP100 values according to its source. The relevant sources of methane are:
biogenic methane, fossil methane (source: combustion) and fossil methane (source: fugitive and process).

11

12 The majority of biogenic methane emissions result from the AFOLU sector due to livestock and other 13 agricultural practices, but also from the energy systems, building, transport and industry (waste) 14 sectors. Meanwhile, fossil methane (combustion) emissions result from electricity and heat generation

15 in the energy systems sector as well as various combustion activities in all other sectors. Finally, fossil

16 methane (fugitive and process) is emitted from the extraction and transportation of fossil fuels (fugitive

methane), in addition to some activities in the industry sector (fugitive and process methane). See
 Table A.B.13 below for a comprehensive list.

3

There are two GWP100 values assigned to methane depending on its source: a GWP100 value of 32 for biogenic methane and fossil methane (combustion), and a higher GWP100 value of 34.75 for fossil methane (fugitive and process). The difference between these two GWP values arises from treatment of the effect of methane conversion into CO₂ during its chemical decay in the atmosphere. The higher GWP value takes account of the warming caused by CO₂ that methane decays into, which adds to the warming caused by methane itself, while the lower GWP value does not.

10

In the case of biogenic methane, the correct GWP100 value is always the low value irrespective of the specific source. This is because all CO₂ originated from biomass is either already estimated and reported as CO₂ emissions from AFOLU sector, or in the case of short-rotation biomass, the original removal of CO₂ from the atmosphere is not reported and hence neither does the release of CO₂ back into the atmosphere need to be reported.

16

For fossil methane, the correct GWP100 value depends on the source (combustion vs fugitive vs process). Fossil methane (fugitive and process) should use the higher GWP100 value because CO₂
converted from methane in the atmosphere is not estimated anywhere else.

20

21 For fossil methane (combustion), despite it being fossil, the correct GWP100 value is always the low 22 one, for the dataset reported here. This is due to the fact that the emissions data provider EDGAR 23 (section A.B.12) considers a complete oxidation to CO₂ of all the carbon contained in the fossil fuel upon combustion, which is then reflected in the CO₂ emissions factors for the different sources based 24 25 on the carbon content of fuels. In other words, IPCC 2006 (Eggleston, et al. 2006) methods and 26 defaults (Tier 1 IPCC CO₂ emissions factors) have been used where the associated CO₂ emissions are 27 estimated on the basis of complete (100%) oxidation to CO_2 of carbon contained in combusted mass, 28 which includes not only CO₂ directly released to the atmosphere but also CO₂ generated in the 29 atmosphere from the carbon released as methane and converted to CO_2 only subsequently. 30

31 There are two exceptions applied to the above categorisation, both belong to the industry sector, sector 32 codes 6Cb1 (Waste incineration - uncontrolled municipal solid waste (MSW) burning) and 6D (other 33 waste). Uncontrolled MSW burning (6Cb1) includes both biogenic and fossil material (with incomplete oxidation for this source even when the IPCC Tier 1 default emission/oxidation factor is 34 used). The GWP100 value adopted for this source is the low one, given that the fossil-origin methane 35 component is unlikely to be very large. The "other waste" (6D) source may also include both biogenic 36 37 and fossil methane. However, it is unclear what type of waste handling is included here. Furthermore, 38 the associated CO₂ emissions are not estimated. Therefore, the high GWP100 value is used.

In total, the estimation of EDGAR methane emissions in 2018 using a GWP100 value of 32 across all
related sources results in 11.2 Gt CO₂eq, compared to 11.5 Gt CO₂eq using the higher GWP100 value
as described. This is primarily driven by the readjustment of methane emissions from hard coal mining,
gas production, and venting and flaring (sectors 1B1a1, 1B2b1 and 1B2c).

44

45

Table A.B.12 | Summary of methane GWP100 values depending on type and source.

CH ₄	GWP100 value
CH4 (biogenic)	32
CH ₄ (fossil - combustion)	32
CH ₄ (fossil – fugitive and process)	34.75

46

47

Table A.B.13 | Methane Sources and Types

Sector	Subsector	Sector code	Description	CH ₄ type
Energy systems	6.1	1A1a1	Public Electricity Generation	CH ₄ Fossil (Combustion)
Energy systems	6.1	1A1a2	Public Combined Heat and Power gen.	CH ₄ Fossil (Combustion)
Energy systems	6.1	1A1a3	Public Heat Plants	CH ₄ Fossil (Combustion)
Energy systems	6.1	1A1a4	Public Electricity Generation (own use)	CH ₄ Fossil (Combustion)
Energy systems	6.1	1A1a5	Electricity Generation (autoproducers)	CH ₄ Fossil (Combustion)
Energy systems	6.1	1A1a6	Combined Heat and Power gen. (autoprod.)	CH ₄ Fossil (Combustion)
Energy systems	6.1	1A1a7	Heat Plants (autoproducers)	CH ₄ Fossil (Combustion)
Energy systems	6.2	1A1ax1	Public Electricity Generation (biomass)	CH ₄ Biogenic
Energy systems	6.2	1A1ax2	Public Combined Heat and Power gen. (biom.)	CH ₄ Biogenic
Energy systems	6.2	1A1ax3	Public Heat Plants (biomass)	CH ₄ Biogenic
Energy systems	6.2	1A1ax4	Public Electricity Gen. (own use) (biom.)	CH ₄ Biogenic
Energy systems	6.2	1A1ax5	Electricity Generation (autoproducers) (biom.)	CH ₄ Biogenic
Energy systems	6.2	1A1ax6	Combined Heat and Power gen. (autopr.) (biom.)	CH ₄ Biogenic
Energy systems	6.2	1A1ax7	Heat Plants (autoproducers) (biomass)	CH ₄ Biogenic
Energy systems	6.2	1A1bx	Refineries (biomass)	CH ₄ Biogenic
Energy systems	6.2	1A1cx3	Gas works (biom.)	CH ₄ Biogenic
Energy systems	6.2	1A1cx4	Fuel comb. charcoal production (biom.)	CH ₄ Biogenic

Energy systems	6.2	1A1cx5	Other transf. sector (BKB, etc.) (biom.)	CH4 Biogenic
Energy systems	6.2	1B1b3x	Fuel transformation charcoal production	CH ₄ Biogenic
Energy systems	6.2	1B2a1x	Oil production (biom.)	CH ₄ Biogenic
Energy systems	6.3	1A1b	Refineries	CH ₄ Fossil (Combustion)
Energy systems	6.4	1B1a1	Hard coal mining (gross)	CH4 Fossil (Fugitive)
Energy systems	6.4	1Blalr	Methane recovery from coal mining	CH4 Fossil (Fugitive)
Energy systems	6.4	1B1a2	Abandoned mines	CH ₄ Fossil (Fugitive)
Energy systems	6.4	1B1a3	Brown coal mining	CH ₄ Fossil (Fugitive)
Energy systems	6.5	1B2a1	Oil production	CH ₄ Fossil (Fugitive)
Energy systems	6.5	1B2a2	Oil transmission	CH4 Fossil (Fugitive)
Energy systems	6.5	1B2a3-1	Tanker loading	CH ₄ Fossil (Fugitive)
Energy systems	6.5	1B2a4-1	Tanker oil transport (crude and NGL)	CH ₄ Fossil (Fugitive)
Energy systems	6.5	1B2a4-t	Transport by oil trucks	CH ₄ Fossil (Fugitive)
Energy systems	6.5	1B2a5(e)	Oil refineries (evaporation)	CH ₄ Fossil (Fugitive)
Energy systems	6.5	1B2b1	Gas production	CH ₄ Fossil (Fugitive)
Energy systems	6.5	1B2b3	Gas transmission	CH4 Fossil (Fugitive)
Energy systems	6.5	1B2b4	Gas distribution	CH ₄ Fossil (Fugitive)
Energy systems	6.5	1B2c	Venting and flaring during oil and gas production	CH ₄ Fossil (Fugitive)
Energy systems	6.6	1A1c3	Gas works	CH ₄ Fossil (Combustion)

Energy systems	6.6	1A1c5	Other transformation sector (BKB, etc.)	CH ₄ Fossil (Combustion)
Energy systems	6.6	7A1	Coal fires (underground)	CH ₄ Fossil (Combustion)
Energy systems	6.6	7A2	Oil fires (Kuwait)	CH ₄ Fossil (Combustion)
AFOLU	7.1	4A1-d	Dairy cattle	CH ₄ Biogenic
AFOLU	7.1	4A1-n	Non-dairy cattle	CH ₄ Biogenic
AFOLU	7.1	4A2	Buffalo	CH ₄ Biogenic
AFOLU	7.1	4A3	Sheep	CH ₄ Biogenic
AFOLU	7.1	4A4	Goats	CH ₄ Biogenic
AFOLU	7.1	4A5	Camels and Lamas	CH ₄ Biogenic
AFOLU	7.1	4A6	Horses	CH ₄ Biogenic
AFOLU	7.1	4A7	Mules and asses	CH ₄ Biogenic
AFOLU	7.1	4A8	Swine	CH ₄ Biogenic
AFOLU	7.2	4B1-d	Manure Man.: Dairy Cattle (confined)	CH ₄ Biogenic
AFOLU	7.2	4B1-n	Manure Man.: Non-Dairy Cattle (confined)	CH ₄ Biogenic
AFOLU	7.2	4B2	Manure Man.: Buffalo (confined)	CH ₄ Biogenic
AFOLU	7.2	4B3	Manure Man.: Sheep (confined)	CH ₄ Biogenic
AFOLU	7.2	4B4	Manure Man.: Goats (confined)	CH ₄ Biogenic
AFOLU	7.2	4B5	Manure Man.: Camels and llamas (confined)	CH ₄ Biogenic
AFOLU	7.2	4B6	Manure Man.: Horses (confined)	CH ₄ Biogenic
AFOLU	7.2	4B7	Manure Man.: Mules and asses (confined)	CH4 Biogenic
AFOLU	7.2	4B8	Manure Man.: Swine (confined)	CH ₄ Biogenic
AFOLU	7.2	4B9	Manure Man.: Poultry (confined)	CH ₄ Biogenic
AFOLU	7.3	4C	Rice cultivation	CH ₄ Biogenic
AFOLU	7.6	4E	Savannah fires	CH ₄ Biogenic
AFOLU	7.6	4F1	Field burning of agric. res.: cereals	CH4 Biogenic

AFOLU	7.6	4F2	Field burning of agric. res.: pulses	CH ₄ Biogenic
AFOLU	7.6	4F3	Field burning of agric. res.: tuber and roots	CH ₄ Biogenic
AFOLU	7.6	4F4	Field burning of agric. res.: sugar cane	CH ₄ Biogenic
AFOLU	7.6	4F5	Field burning of agric. res.: other	CH ₄ Biogenic
AFOLU	7.9	1A4c1	Agriculture and forestry (fos.)	CH ₄ Fossil (Combustion)
AFOLU	7.9	1A4c1x	Agriculture and forestry (biom.)	CH ₄ Biogenic
AFOLU	7.9	1A4c2	Off-road machinery: agric./for. (diesel)	CH ₄ Fossil (Combustion)
AFOLU	7.9	1A4c3	Fishing (fos.)	CH ₄ Fossil (Combustion)
AFOLU	7.9	1A4c3x	Fishing (biom.)	CH ₄ Biogenic
AFOLU	7.9	1A4d	Non-specified other (fos.)	CH ₄ Fossil (Combustion)
AFOLU	7.9	1A4dx	Non-specified other (biom.)	CH ₄ Biogenic
Buildings	9.1	1A4a	Commercial and public services (fos.)	CH ₄ Fossil (Combustion)
Buildings	9.1	1A4ax	Commercial and public services (biom.)	CH ₄ Biogenic
Buildings	9.2	1A4b	Residential (fos.)	CH ₄ Fossil (Combustion)
Buildings	9.2	1A4bx	Residential (biom.)	CH ₄ Biogenic
Transport	10.1	1A3a	Domestic air transport	CH ₄ Fossil (Combustion)
Transport	10.2	1A3b	Road transport (incl. evap.) (foss.)	CH ₄ Fossil (Combustion)
Transport	10.2	1A3bx	Road transport (incl. evap.) (biom.)	CH ₄ Biogenic
Transport	10.3	1A3c	Non-road transport (rail, etc.) (fos.)	CH ₄ Fossil (Combustion)
Transport	10.3	1A3cx	Non-road transport (rail, etc.)(biom.)	CH ₄ Biogenic
Transport	10.4	1A3d	Inland shipping (fos.)	CH ₄ Fossil (Combustion)

Transport	10.4	1A3dx	Inland shipping (biom.)	CH ₄ Biogenic
Transport	10.5	1A3e	Non-road transport (fos.)	CH ₄ Fossil (Combustion)
Transport	10.5	1A3ex	Non-road transport (biom.)	CH ₄ Biogenic
Transport	10.6	1C1	International air transport	CH ₄ Fossil (Combustion)
Transport	10.7	1C2	International marine transport (bunkers)	CH ₄ Fossil (Combustion)
Transport	10.7	1C2x	International marine transport (biom.)	CH4 Biogenic
Industry	11.1	1A1c1	Fuel combustion coke ovens	CH ₄ Fossil (Combustion)
Industry	11.1	1A1c2	Blast furnaces (pig iron prod.)	CH ₄ Fossil (Combustion)
Industry	11.1	1A2a	Iron and steel	CH ₄ Fossil (Combustion)
Industry	11.1	1A2ax	Iron and steel (biomass)	CH ₄ Biogenic
Industry	11.1	1A2b	Non-ferrous metals	CH ₄ Fossil (Combustion)
Industry	11.1	1A2bx	Non-ferrous metals (biomass)	CH ₄ Biogenic
Industry	11.1	1B1b1	Fuel transformation coke ovens	CH ₄ Fossil (Fugitive)
Industry	11.1	2C1d	Sinter production	CH ₄ Fossil (Process)
Industry	11.1	2C2	Ferro Alloy production	CH ₄ Fossil (Process)
Industry	11.2	1A2c	Chemicals	CH ₄ Fossil (Combustion)
Industry	11.2	1A2cx	Chemicals (biomass)	CH ₄ Biogenic
Industry	11.2	2B4a	Silicon carbide production	CH ₄ Fossil (Process)
Industry	11.2	2B5a	Carbon black production	CH ₄ Fossil (Process)
Industry	11.2	2B5b	Ethylene production	CH ₄ Fossil (Process)
Industry	11.2	2B5d	Styrene production	CH ₄ Fossil (Process)
Industry	11.2	2B5e	Methanol production	CH ₄ Fossil (Process)
Industry	11.2	2B5g	Other bulk chemicals production	CH ₄ Fossil (Process)
Industry	11.4	6A1	Managed waste disposal on land	CH ₄ (Biogenic)
Industry	11.4	6B1	Industrial wastewater	CH4(Biogenic)

Industry	11.4	6B2	Domestic and commercial wastewater	CH4(Biogenic)
Industry	11.4	6C	Waste incineration - hazardous	CH ₄ Fossil (Combustion)
Industry	11.4	6Cax	Waste incineration - Biogenic	CH4(Biogenic)
Industry	11.4	6Cb1	Waste incineration - uncontrolled MSW burning	CH ₄ Fossil (Combustion)/Biogenic
Industry	11.4	6Cb2	Waste incineration - other non- Biogenic	CH ₄ Fossil (Combustion)
Industry	11.4	6D	Other waste	CH4 Fossil (Process/Fugitive) /Biogenic
Industry	11.5	1A2d	Pulp and paper	CH ₄ Fossil (Combustion)
Industry	11.5	1A2dx	Pulp and paper (biomass)	CH ₄ Biogenic
Industry	11.5	1A2e	Food and tobacco	CH ₄ Fossil (Combustion)
Industry	11.5	1A2ex	Food and tobacco (biomass)	CH ₄ Biogenic
Industry	11.5	1A2f	Other industries (stationary) (fos.)	CH ₄ Fossil (Combustion)
Industry	11.5	1A2f1	Off-road machinery: construction (diesel)	CH ₄ Fossil (Combustion)
Industry	11.5	1A2f2	Off-road machinery: mining (diesel)	CH ₄ Fossil (Combustion)
Industry	11.5	1A2fx	Other industries (stationary) (biom.)	CH4 Biogenic
Industry	11.5	1A5b1	Off-road machinery: mining (diesel)	CH ₄ Fossil (Combustion)

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