

GREEN PAPER SERIES 2021 SUMMARY

The Telework Transition: Implications for Emissions Reporting, the Environment, and the Contemporary Workplace

The onset of the COVID-19 pandemic in 2020 resulted in a widespread scale-up of telework, with 71% of employees working from home. While telework can decrease a company’s emissions, it may not always.

Telework emissions are categorized under Scope 3 by the Greenhouse Gas Protocol. However the Protocol does not give uniform guidance on how to calculate these emissions. Instead companies have to evaluate how to proceed on their own. Telework emissions are tricky because they are very geography-specific and require numerous assumptions to calculate. Some key variables involved in teleworking emissions estimation include: energy sources (what equipment is being used at home), emissions factors (what is the energy mix supplying the home), and data sources (data collection or estimation).

Many early adopters of Scope 3 reporting have elected to not include teleworking emissions as they were calculated to be 1% or less of overall company emissions, and thus not material. Interviewed firms confirmed this to be the case for them even in 2020.

The authors have created a model to allow companies to complete a rough calculation themselves to assess materiality. The graphic below stylizes the key information that is input. For the full calculator as well as guidance on data sources, please review the Appendices of the report.



For an exact accounting, calculations would need to be completed for each employee and then summed. However, for a large firm that may be too arduous. Instead, average energy consumption statistics multiplied by the number of teleworking employees can provide a realistic estimate.

To evaluate the overall impact of teleworking on company’s emissions, this information needs to be compared and benchmarked against other factors such as previous commuting emissions, energy usage at near empty offices, and technology use changes (including data-intensive videoconferencing).

