



Incorporating Workplace Charging

INTO CLIMATE REPORTING
FRAMEWORKS



Introduction

More and more companies are reporting their carbon emissions, and workplace charging can positively influence a company's reporting. According to the Journal of Accountancy ([\[link\]](#)), 98% of companies worldwide reported on sustainability metrics in 2022. That is a substantial increase from 91% in 2019, the first year that metric was reported. Large companies often do their climate reporting through independent voluntary reporting frameworks like CDP and GRI, or by obtaining certifications like B Corp and LEED. Most S&P 500 companies report to at least one reporting framework, but the majority (60%, or 304 companies) ([\[link\]](#)) report to at least three.

In this review, we will look at how workplace charging can interface with companies' current or future climate reporting, starting with an examination of workplace charging's environmental benefits.



Emissions Savings from Workplace Charging

Workplace charging allows employees to easily access convenient and reliable charging, in turn helping facilitate their employees' adoption of electric vehicles with zero tailpipe emissions. The emissions savings a company can see from installing workplace charging are notable, and the chargers also serve a dual benefit as a workplace amenity. Emissions savings associated with workplace charging are classified as indirect emissions. The electricity consumption from employees charging company vehicles falls under Scope 2, while employees charging their personal vehicles for their commutes falls under Scope 3. We describe this distinction in more detail in the reporting emissions section of this document.

Employees commuting using electric vehicles can significantly reduce greenhouse gas emissions. According to an MIT study ([\[link\]](#)), the average gas-powered, internal combustion engine (ICE) car emits 350 grams of CO₂ per mile. By comparison, the average battery electric vehicle has no tailpipe emissions and has an equivalent CO₂ impact of only 200 grams when considering total lifecycle emissions of the vehicles. A US Department of Transportation survey ([\[link\]](#)) estimates the average American one-way commute is approximately 15 miles, so a one-way commute in an EV reduces emissions by about 2,250 grams of CO₂ compared to a gasoline car, or 43% fewer emissions compared to gas vehicles for each one-way trip.

Companies looking to capitalize on the emissions savings of workplace charging should understand the extent of emission reductions from electrifying employee commutes. A 2023 study published in the National Library of Medicine ([\[link\]](#)) analyzed Microsoft's emissions data, concluding that

employees replacing a gas-powered car with an EV may cut their carbon emissions related to the company by between 13 and 19%. In the future, an increasingly decarbonized power grid could increase that number to a 38% reduction by 2050. A 2016 National Renewable Energy Laboratory (NREL) study ([\[link\]](#)) concluded that workplace charging could reduce emissions associated with

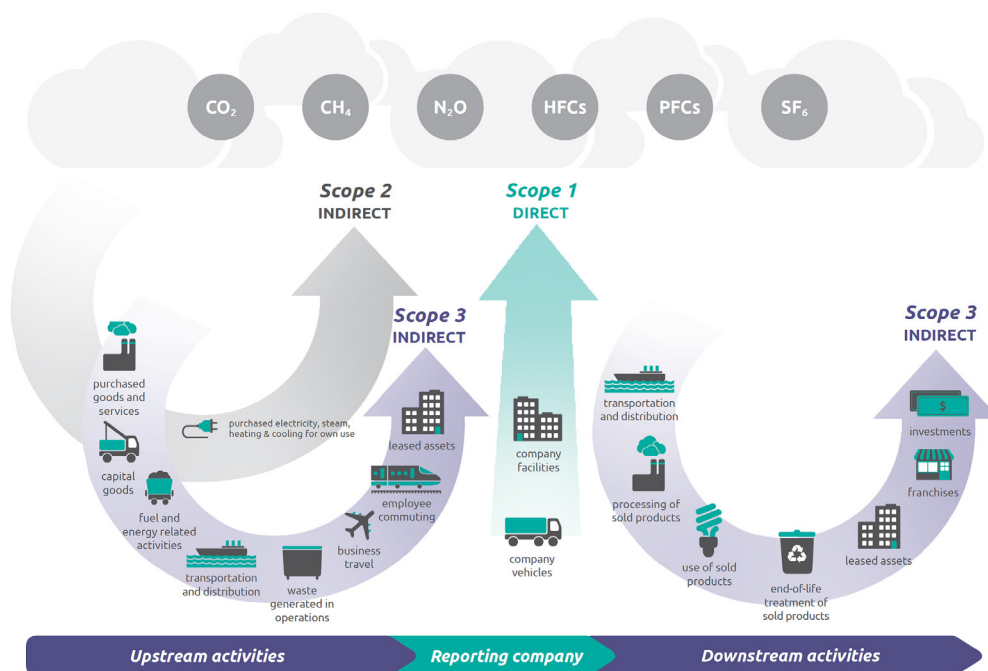
electric vehicles by 60% when using grid energy primarily coming from renewable energy sources like solar, wind, and hydropower. Additionally, a Union of Concerned Scientists study ([\[link\]](#)) from 2016 found that there are emissions savings from charging EVs compared to fueling ICE vehicles regardless of the grid mix.

Reporting Emissions

Many reporting frameworks companies follow the Greenhouse Gas Protocol GGP, grouping emissions into three defined scopes. Scope 1 includes direct GHG Emissions from sources that are owned and controlled by the company. Scope 2 encompasses all emissions from purchased electricity. Scope 3 emissions are all other emissions associated with the organization. Scope 3 is often the largest category of emissions, accounting for an average of 75% of a company’s emissions ([\[link\]](#)), but not all frameworks require them to be reported.

Under current reporting frameworks, emission savings from employees commuting using personal electric vehicles instead of traditional

gas- or diesel-powered vehicles would reduce an organization’s Scope 3 emissions. Many companies only report Scope 1 and 2 emissions, which means that emissions reductions from employee commutes fall outside the boundaries of company reporting. In addition, adding workplace charging may slightly increase reported Scope 2 emissions due to an increase in electricity use. This could result in an overall increase of a company’s reported emissions if the organization does not currently report Scope 3 emissions. This guide outlines specific ways to integrate workplace charging into a variety of voluntary reporting frameworks so that companies can avoid this issue.



Reporting Frameworks



CDP

CDP, formerly known as the Carbon Disclosure Project, is a voluntary self-reporting platform that runs a global carbon disclosure system for thousands of companies and governments to disclose their environmental impact, including greenhouse gas emissions and climate-related risks. CDP compiles information submitted during their annual reporting process and scores companies and cities using an alphabetical grading rubric based on their responses. Transparent data and scores are then available on the CDP website.

While seen as a best practice, reporting Scope 3 emissions through CDP is not required to participate in the voluntary program. If a company were to report Scope 3 emissions, there is a designated place in CDP Climate to disclose employee commuting emissions. Reductions in employee commuting emissions from offering electric vehicle charging would be expressed in Category 7 of an organization's Scope 3 emissions reporting.

Workplace charging can also be expressed in section C4.3c describing investments in emissions reduction activities. If an organization sets targets related to reducing emissions from employee commuting or supports the adoption of electric vehicles (EVs) through workplace charging, they can describe that in section C4.



GLOBAL REPORTING INITIATIVE (GRI)

GRI is an independent international organization that allows businesses and other entities to address their climate impacts by offering a standardized global common language for reporting and communicating those impacts. Savings from workplace charging could be reported in the following GRI Sections:

203 (Indirect Economic Impacts) This section focuses on the impact that an organization's infrastructure investments and the services they support have on its stakeholders and the economy. The reporting company can highlight its support for the electric vehicle charging industry as a whole through their acquisition of workplace chargers.

204 (Proportion of spending on local suppliers) This section covers supporting local suppliers, and an organization's indirect investment in the local economy. That could include supporting local EVSE providers, installers

and contractors, helping increase the expertise of local trade workers around installing electric vehicle charging stations.

305 (Emissions) Organizations can report emission savings from workplace charging here under Scope 3 emissions. The reporting organization can prioritize disclosing reduction initiatives that were implemented in the reporting period, and that have the potential to contribute significantly to reductions.

403 (Occupational Health and Safety) This section might be relevant if the workplace charging infrastructure is part of a broader initiative to improve employee well-being and safety, particularly if it involves changes to workplace facilities or employee transportation options. Workplace charging can be described as a voluntary health promotion service and programs offered to workers to address major non-work-related health risks in section 403-6.

401 (Employment) Including workplace charging in this section could reflect the organization’s commitment to supporting sustainable transportation options and may be mentioned in policies related to employee commuting and transportation. This section focuses on benefits provided to full-time employees, and that can include workplace charging if it is specified in documents like an employee handbook, or if specific information about employee use is stated on visible signs in the workplace.



SUSTAINABILITY ACCOUNTING STANDARDS BOARD STANDARDS (SASB)

SASB identifies the sustainability-related issues most relevant to investor decision-making in 77 industries. One example where workplace charging could fit in with a SASB disclosure is when workplaces are describing relevant policies in the hiring process to ensure equal employment opportunity. For an example of where to incorporate workplace charging into SASB we can look at the commercial banking sector. Standard workplace charging can be described in the section focusing on the company describing its approach to implementing aspects of their ESG incorporation practices. This can be found under the subsection “Roles and responsibilities of employees involved” located on page 15 of the Commercial Banks standard ([🔗](#)). Please visit the downloads section ([🔗](#)) of the SASB website to view the standards of your specific industry and learn how workplace charging is relevant to your specific industry.

Voluntary Certifications



B CORP CERTIFICATION

B Corp Certification is a voluntary designation where a business meets ambitious standards of verified performance, accountability, and transparency on factors such as employee benefits, environmental performance, charitable giving, and more. The B Corp logo is often found on participating companies' websites and products, which helps to demonstrate their commitment to environmental and social sustainability. To become certified, a company must score at least 80 on the B Impact Assessment. B Corps are required to re-certify every three years. Organizations can win points in the "Reducing Impact of Travel/Commuting" category of their B Impact Assessment when installing EV charging for their employees.



WELL CERTIFICATION

The WELL Building Standard ([↗](#)) is a science-based system that focuses on enhancing the health and well-being of building occupants through improved design and operational practices. It addresses a range of factors, such as indoor air quality, lighting, thermal comfort, and nutrition, to create healthier indoor environments. Participants can get up to 10 points in the section "106" for reducing emissions from greenhouse gases with initiatives like workplace charging.



LEADERSHIP IN ENERGY AND ENVIRONMENTAL DESIGN (LEED)

LEED is a certification by the US Green Building Council ([↗](#)) that evaluates and recognizes buildings for their sustainability and environmental performance. It provides a systematic approach to building design, construction, and operations that reduces energy usage, lowers greenhouse gas emissions, and enhances building occupant health and well-being. LEED has four levels of certification: Certified, Silver, Gold and Platinum.

Installing workplace charging can help buildings secure higher LEED certification levels. In LEED's current 5.0 standard, buildings that install chargers in a certain percentage of total available parking spots will help earn points towards the building's LEED certification level. That option can be found in the Location and Transportation (LT) section of the LEED rating system ([↗](#)), promoting transportation options that reduce the negative impacts of single-occupant vehicles on greenhouse gas emissions.

Existing Buildings Under LEED's v5 rating system for existing buildings, a commercial building can earn one point for installing electric vehicle charging ports in 5% of total parking spaces, or at least two charging ports, whichever is greater.

New Construction In LEED's v5 rating system for new construction projects, buildings can earn one point for installing charging ports in 5% of total parking spaces or at least two ports, whichever is greater. Buildings can also earn two points for installing charging ports in 10% of total parking spaces or at least four charging ports. New buildings can also obtain one point for putting in EV-ready parking spaces where the space is configured with make-ready infrastructure for easy installation of future chargers, known as future-proofing. Under the new construction verification, buildings can obtain a maximum of two points either from installing four charging ports or from installing two ports along with make-ready parking spots.



Mandatory Reporting

U.S. SECURITIES AND EXCHANGE COMMISSION (SEC)

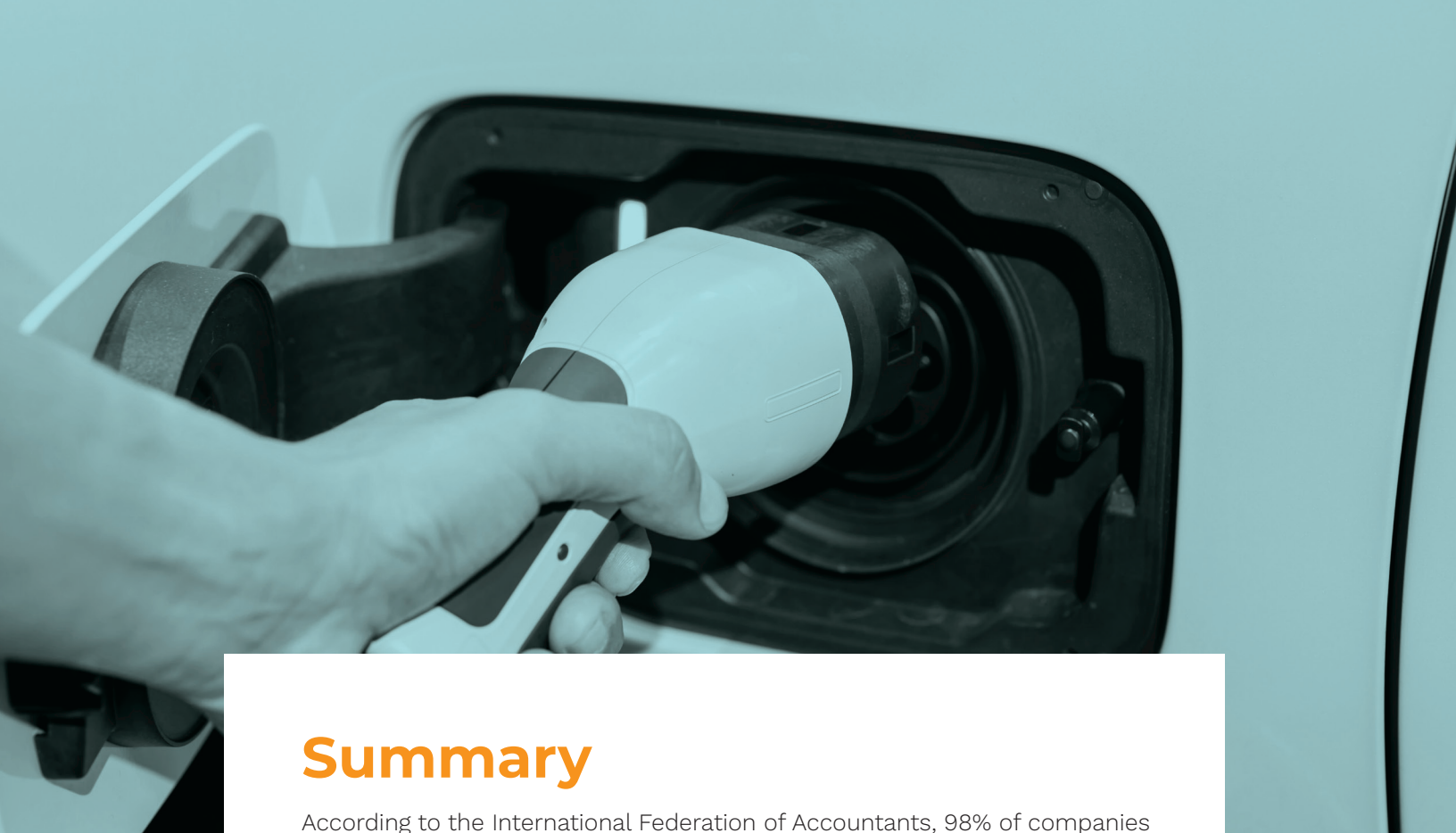
The SEC adopted new rules in 2024 to enhance and standardize climate-related disclosures by public companies. These new rules mandate climate risk disclosures, and large publicly traded companies must disclose their Scope 1 and Scope 2 emissions. Under this framework, companies would be required to report energy used in workplace charging (Scope 2) but not the indirect emissions savings workplace charging produces as employees using the chargers transition from gas-powered vehicles to lower-emitting electric vehicles for their commutes.

If workplace charging is included in a company's material climate targets and goals workplace charging can be easily disclosed when talking about company climate goals during these disclosures. The complete list of rules can be found here ([🔗](#)).

Net Zero Goals

In addition to participating in the above frameworks and certifications, many companies have signed their own commitments to curb GHG emissions in line with Net Zero goals set by the Science Based Targets initiative (SBTi) ([🔗](#)), an organization that helps companies and financial institutions set greenhouse gas reduction targets aligned with global climate goals. It provides

standards, tools, and guidance to ensure targets are consistent with limiting global warming to 1.5°C and achieving net-zero emissions by 2050. Net Zero pledges currently cover 93% of the global GDP and 88% of emissions worldwide ([🔗](#)). As part of companies' efforts to reduce emissions and track progress, many of them report to the frameworks explored in this document.



Summary

According to the International Federation of Accountants, 98% of companies worldwide reported at least some sustainability metrics in 2022 ([🔗](#)). As more and more companies begin focusing on sustainability, they are looking for effective ways to reduce their emissions and make meaningful progress towards their goals. Workplace charging can be a useful emission reduction investment to accomplish this because it helps facilitate employee adoption of EVs, which in turn reduces commuting emissions by up to 43% compared to employee commutes made with an ICE vehicle. Despite often falling outside the required reporting scopes for emissions reporting frameworks and sustainability certifications, emissions reductions from workplace charging can be reported voluntarily across a variety of frameworks. Doing so can help early adopters of workplace charging make meaningful and visible progress in being more sustainable.

By investing in workplace charging, companies and organizations are adding an important employee amenity, elevating their organization’s image as a leader in sustainability, improving employee health outcomes, and making progress towards their stated sustainability goals.