

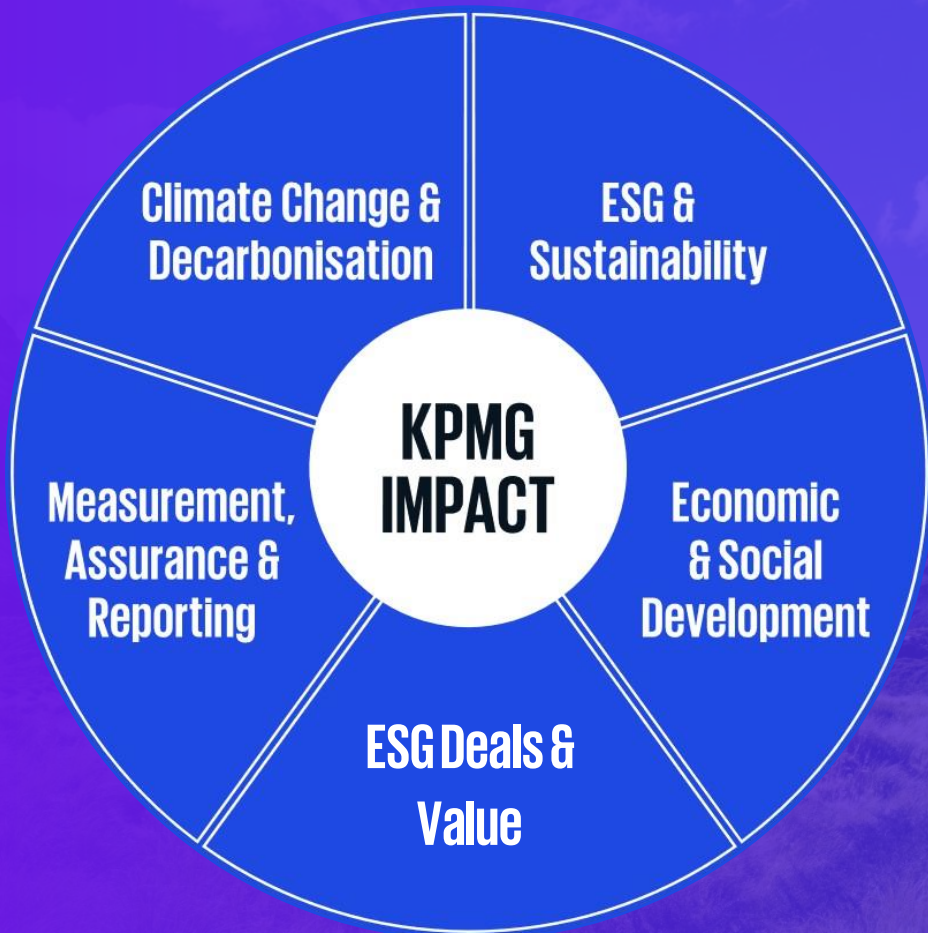


Employee Commuting Emissions: Our learnings

Ronja Lidenhammar and Laura Stewart

—
13 March 2024





KPMG IMPACT works to help Māori, public, and private sector organisations drive positive social and environmental outcomes for Aotearoa and all New Zealanders.



Our staff transport survey

848 Responses from staff nationally

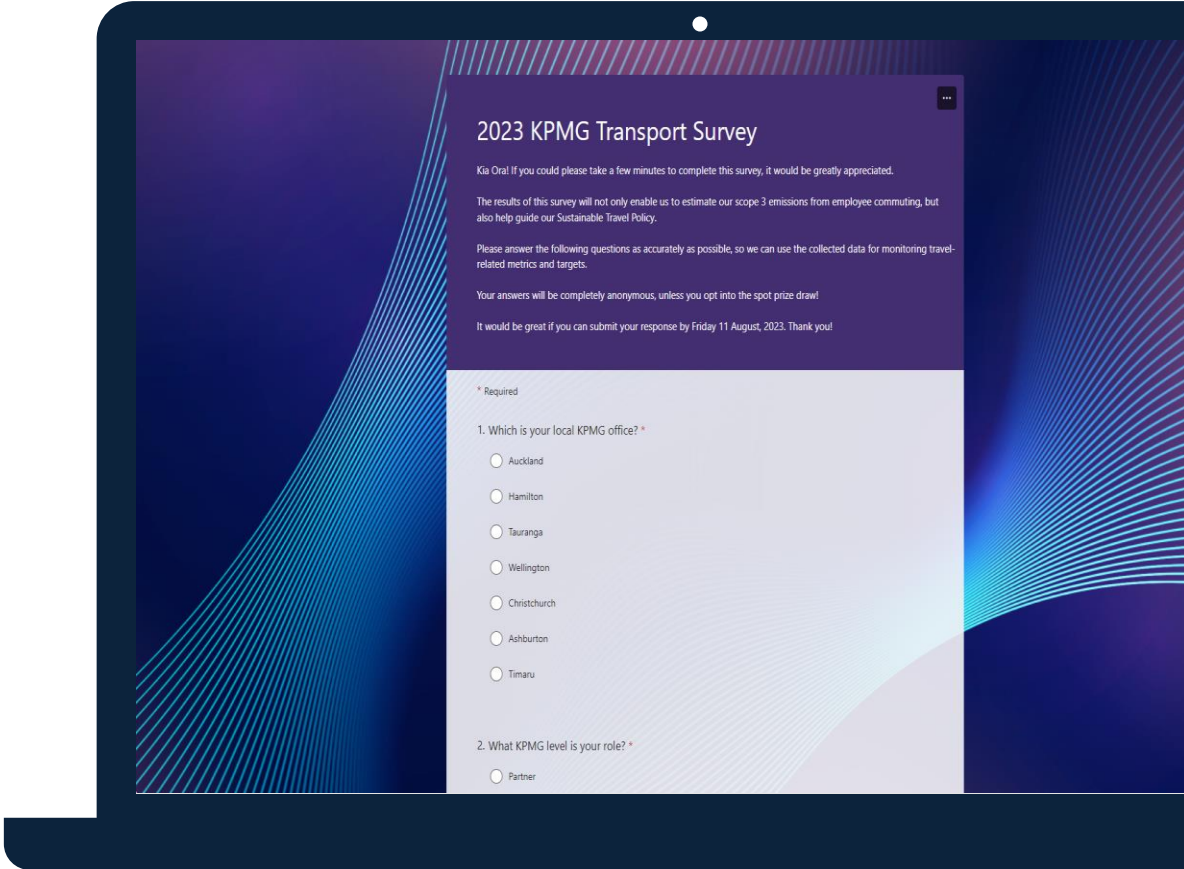
KPMG carries out a staff transport survey annually. Last year, we adjusted some of the questions to:



Understand how we can support our staff to use low-carbon transport options



Estimate our Scope 3 emissions from employee commuting



Key learnings from staff commute survey

An incentive for staff to complete the survey encourages more responses!

The shorter the survey, the better!



Find the balance between survey length and data granularity!



Multi-choice answers should be incorporated where possible – its quicker for staff and much easier to analyse!

Our staff transport survey

Our survey asked a range of questions to help us understand how we can support low-carbon travel.

Sample survey questions:

If staff member selected 'car' or 'car share' as their main mode of transport:

What are your personal barriers to using active (e.g. walking or cycling) or sustainable transport options (e.g. public transport) in your commute?

- Distance
- Convenience
- Cost
- Safety
- Comfort
- Knowledge

For staff members that already use active or sustainable transport options:

What are the main factors that influence the mode of transport you use in your commute?

- Time
- Convenience
- Cost
- Safety
- Comfort
- Enjoyment

How could support you to use active or sustainable transport options in your commute?

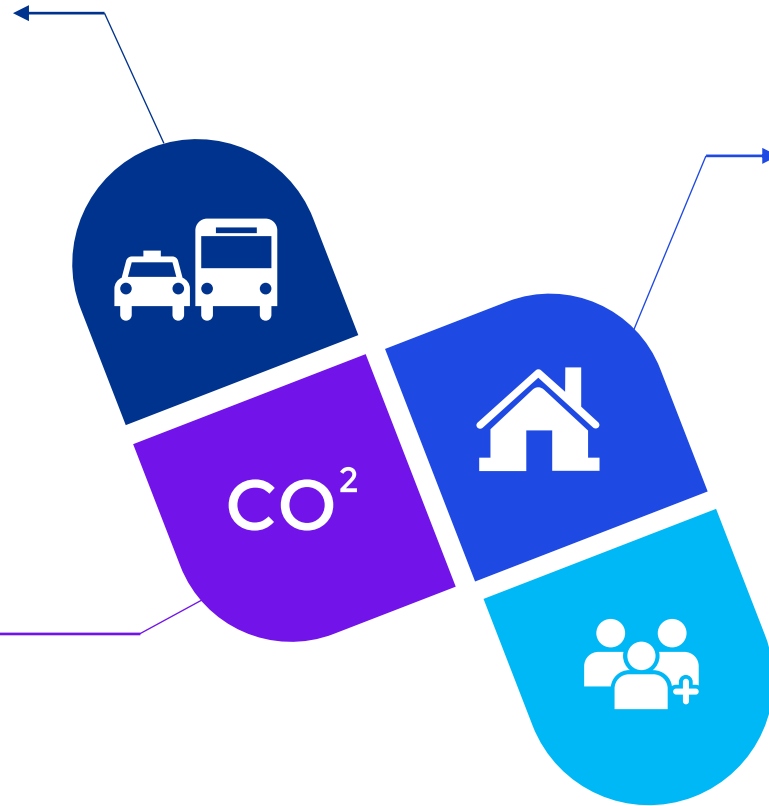
How the survey data enabled us to estimate our scope 3 emissions

Sample survey questions:	Purpose of data gathered
What is the approximate one-way distance (km's) of your commute?	To estimate emissions from commute using distance-based method
On average, how many days per week do you work from home?	To estimate emissions from commuting and emissions from working from home
What is your main* mode of transport when you travel to your local KPMG office? *main = longest distance covered in your journey	To inform use of emissions factors for calculations
If staff member selected 'car' or 'car share' as their main mode of transport: What type of car do you commute in?	

High level process followed

Emissions from each travel type

Emissions factor for each mode of transport * total distance travelled by each employee for each mode of transport



Total emissions from WFH

Work from home emissions factor * average number of days that staff work from home

Total emissions from employee commuting

Total emissions from each travel type * average number of days that staff work in the office

Extrapolation

To make up for missing survey entries



Te ine tukunga:
He tohutohu pakihi
Measuring emissions:
A guide for organisations
2023 detailed guide



Relative importance of scope 3 commuting emissions

New Zealand energy company:

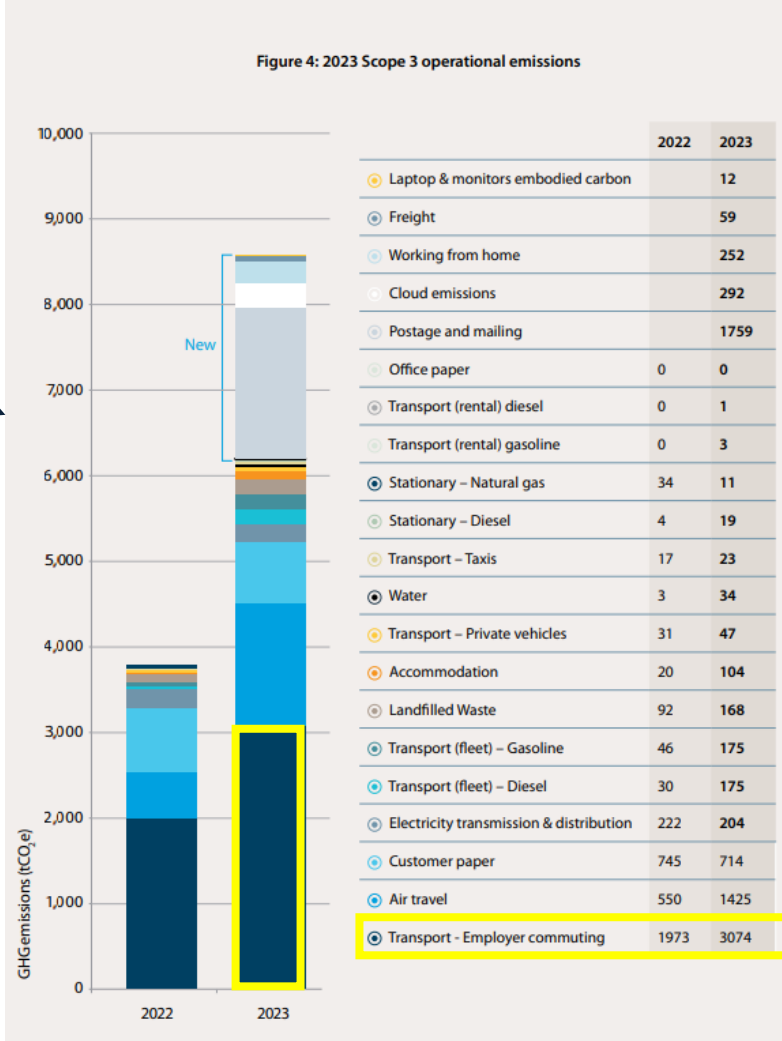
Scope 3 emissions from staff commuting and WFH represent >1% of total scope 3 emissions

Scope 3	1,843,262	1,628,207	1,539,706	1,558,026
C1: Purchased Goods & Services				
Upstream Purchased Natural Gas	227,569	170,442	136,821	152,290
Upstream Purchased LPG	46,555	47,609	52,806	58,140
Fuel Used by Field Service Providers [§]	6,475	6,822	6,456	7,235
Upstream Purchased Materials & Products	15,266	11,733	13,874	11,783
Upstream Purchased Other Goods & Services	75,939	71,465	75,080	79,559
C3: Fuel- and Energy-related Activities[§]	1,405	1,312	1,450	1,456
C4: Upstream Transportation	2,717	2,557	3,225	2,891
C5: Waste Generated in Operations	-	-	-	92
C6: Business Travel[§]	332	103	95	271
C7: Employee Commuting and WFH	-	-	-	933

[Vector's GHG inventory report](#)

New Zealand bank:

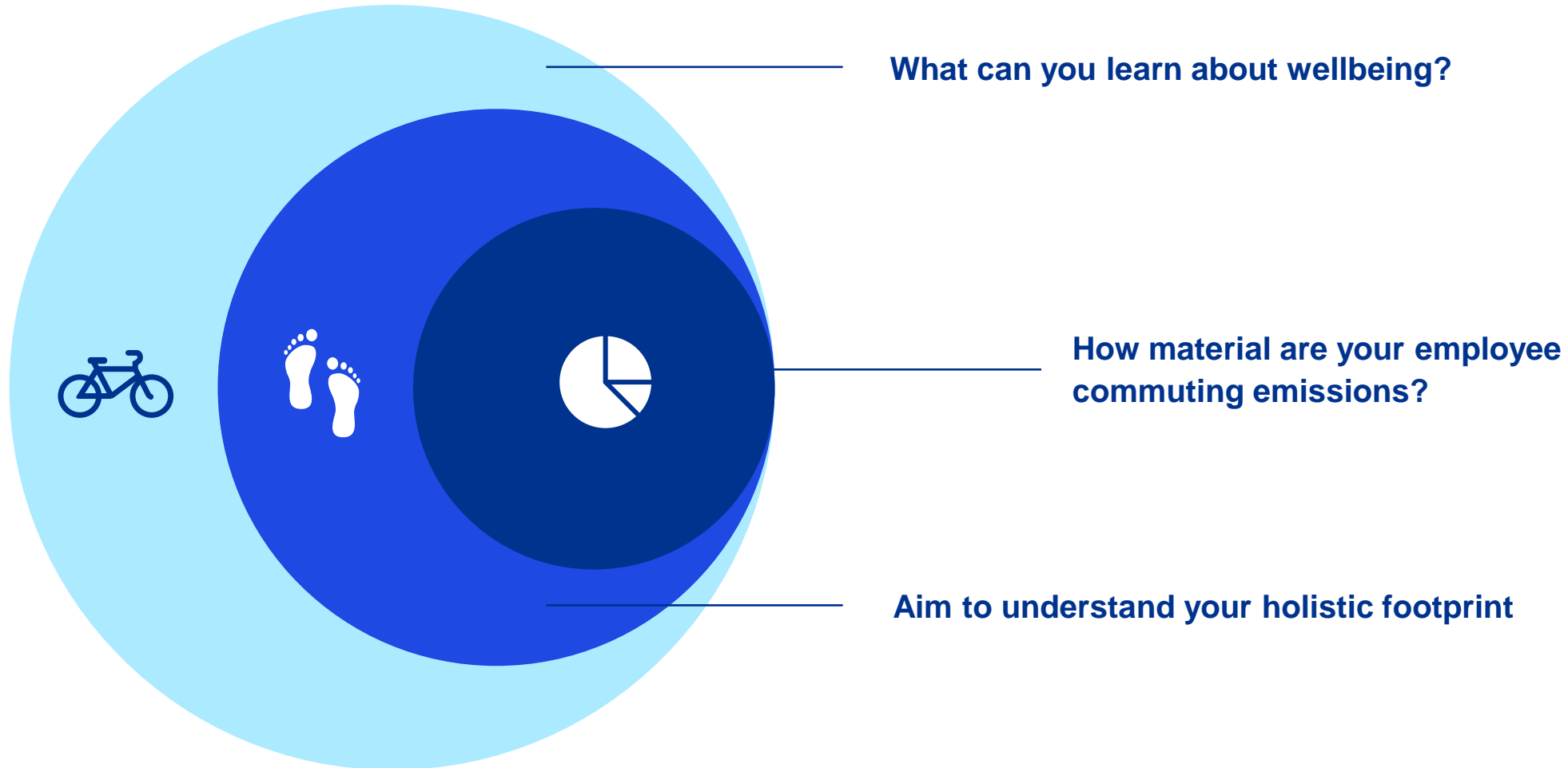
Scope 3 emissions from employee commuting represent **37%** of total scope 3 emissions



[ANZ's voluntary climate report](#)



Key takeaways



Transition planning is the next step in private sector's climate journey

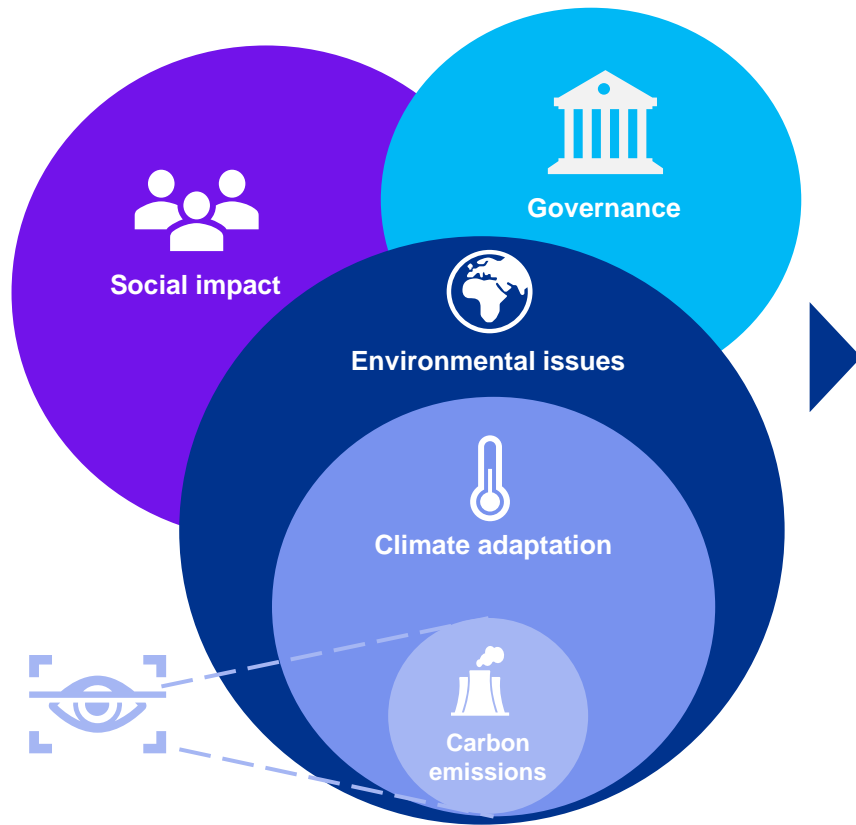
Transition planning is a tool that enables organisations to deliver on their objectives and provide information required to accelerate the transition across the economy

They allow:

- **Management teams** to develop, communicate and operationalise their climate strategies and manage risks
- **Lenders** to assess the creditworthiness of their counterparty
- **Investors** to assess the credibility of their client's transition strategy, incentivise climate ambition and manage risk-exposure
- **Insurers** to make more informed underwriting decisions
- **Corporates** to manage climate risk exposure and carbon intensity of their value chain
- **Regulators and policymakers** to support market integrity, consumer protection and financial stability

Until now, there has not been an internationally recognised framework for companies to report against to ensure comparable, robust transition plans.

Transition planning is more than a decarbonisation roadmap



Transition planning provides an opportunity for organisations to move towards a more sustainable business model.

Avoid ‘carbon tunnel vision’ by considering:

- i. the complex **interrelationships** between carbon **reduction**, climate **adaptation** and **nature positive strategies**
- ii. the links between **the wide spectrum of important environmental** and **social impacts** e.g. biodiversity loss, land conversion or just transition.



Ngā mihi



Ronja Lidenhammar

Senior Manager

Climate Change & Decarbonisation
KPMG New Zealand
rlidenhammar@kpmg.co.nz



Laura Stewart

Advisor

Climate Change & Decarbonisation
KPMG New Zealand
laurastewart@kpmg.co.nz

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavour to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organisation.

© 2024 KPMG New Zealand, a New Zealand Partnership and a member firm of the KPMG global organisation of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

kpmg.com/nz

