

Workshop 6–7 December 2022

# Climate Ethics and Emissions Accounting

## Tuesday 6 December

09:30 – 09:55 *Coffee*

09:55 – 10:00 Welcome

10:00 – 10:50 **Christian Barry & Garrett Cullity** (*online*):  
Which Emissions Belong to us?

11:00 – 11:50 **Karim Jebari**: Proactive futurity: Why Most People  
don't have a Carbon Footprint

12:00 – 13:30 *Lunch*

13:30 – 14:20 **Olle Torpman**: Inducement-Based Emissions Accounting

14:30 – 15:00 *Coffee*

15:00 – 15:50 **Göran Duus-Otterström**: Emissions Sufficiency

16:00 – 16:55 **Pierre André**: Who Are the Big Corporate Polluters? Responsibility,  
Solidarity, and the Need to Go Beyond Emissions Accounting

## Wednesday 7 December

10:00 – 11:45 **Säde Hormio**: Individual Emissions, Equality and the State

12:00 – 14:00 *Lunch (optional lunch seminar)*

14:00 – 14:50 **Simon Caney** (*online*): Agency and Responsibility  
in the Just Transition to a Sustainable World

14:50 – 15:20 *Coffee*

14:50 – 15:20 **Megan Blomfield** (*online*): How do Emissions Count Morally?

**Christian Barry & Garrett Cullity (ANU)**

## Which Emissions Belong to us?

Net zero has recently emerged as a new norm, one in which different actors (including but not limited to countries) pledge to achieve a form of GHG neutrality—ensuring that they put no more carbon into the atmosphere than they take out— by a certain date. We take it that in making net zero declarations, climate actors are claiming that by achieving a net zero target, they will no longer be appropriate addresses of complaints that they are making things worse for climate-vulnerable people. We ask: what system of emissions accounting could credibly support such claims? We find that neither the prevailing method of constructing emissions inventories—so-called production or territorially-based accounting— nor alternatives such as extraction-based or consumption-based accounting, can do so. We propose an alternative method of constructing emissions inventories that, we argue, is better suited to this task. This method takes more adequately into account the plurality of ways an economic agent can make things worse for climate-vulnerable people, and the significance of the emissions profile of the entire value chain in which these agents operate.

**Karim Jebari (IFFS)**

## Proactive futility: Why Most People don't have a Carbon Footprint

There is a common view that individuals contribute to climate change when they engage in certain types of ordinary economic activity, such as traveling to work by car or heating their house with energy from a power plant that uses fossil fuels. These emissions are sometimes called “individual emissions”, and are often described as an individual’s “climate footprint”. A number of philosophers argue that we, as individuals, have a moral obligation to reduce our individual emissions, especially those related to consumption of goods and services. I argue here that a large part of people’s everyday economic activity of the type described above cannot be said to contribute to the greenhouse effect, and that the vast majority of individuals in a country like Sweden lack a climate footprint related to everyday consumption. This is because the fossil fuels that, when burned, generate the greenhouse gas emissions are sold on a global market that is regulated by political institutions and manipulated by international organizations such as OPEC. This interference removes the causal link between an individual’s consumption habits and global prices for fossil fuels, and thus to the extraction of fossil carbon.

**Olle Torpman (IFFS)**

## Inducement-Based Emissions Accounting

In order to fairly divide the burdens of climate change we need to know how much emissions belong to whom. For that purpose, we need a reliable emissions-accounting method. In this paper, I argue that none of the current emissions-accounting methods is satisfactory. I show this through a number of cases which all have intuitively clear answers to the question of who bears responsibility for emissions in these cases, but where the existing emissions accounting methods fail to provide these answers. I argue that this failure is due to the fact that none of them manages to identify the appropriate responsible-making feature of agents. Instead, I propose a new emissions accounting method – *inducement-based emissions accounting* – aimed at avoiding the problems faced by the current methods. I explain the role of this method and defend it against some objections.

**Göran Duus-Otterström (IFFS / Gothenburg University)**

## Emissions Sufficiency

My aim in this paper is to explore and defend emissions sufficiency, the view that emissions should be distributed so that everyone is able to satisfy their own vital interests. Emissions sufficiency enjoys widespread support in the climate justice literature insofar as it is widely thought that people are permitted to generate so-called subsistence emissions. However, I argue that once we take seriously the uncertainty surrounding how quick the process of decarbonization will be, the priority we should grant vital-interest satisfaction means that we should regard emissions sufficiency as the main and possibly only theory for allocating emissions rights. The paper also addresses the relationship between emissions sufficiency and carbon budgets as well as, crucially for this workshop, the question of how to attribute subsistence emissions to actors.

**Pierre André (FNRS-UC Louvain)**

## Who Are the Big Corporate Polluters? Responsibility, Solidarity, and the Need to Go Beyond Emissions Accounting

There is a growing consensus that some corporations should be held responsible for their impact on climate change. In particular, big fossil fuel companies are the primary targets of campaigning and litigation, based on the polluter-pays principle and empirical evidence of their historical

emissions and repeated efforts to slow down climate policies. So-called “carbon majors” undeniably bear a large responsibility. However, this focus is too narrow and misrepresents the complexity of ascribing climate responsibilities to corporations. In particular, the apparently simple and intuitive polluter-pays principle interplays with non-trivial emissions accounting choices. In an economy where production rests on complex value chains involving numerous cooperating actors (suppliers, customers, investors, etc.), the definition of a “polluter” is not self-evident. In order to provide a comprehensive framework to ascribe climate responsibility to corporations, I delineate three alternative emissions accounting models based on i) direct emissions only, ii) direct and indirect emissions (resulting in multiple counting) and iii) direct and indirect emissions combined with an alternative attribution criterion. Following the analysis of their comparative merits, I make two normative claims. First, the solidarity of polluters: corporations are much more often co-polluters than standalone polluters and their moral responsibility is better captured by complicity rather than independent causation. This results in the need to consolidate emissions accounting along the value chain. Second, the need to go beyond emissions accounting: in order to avoid the adverse effects of multiple counting (unfair accountability and unfair unaccountability), a supplementary independent criterion is needed to ascribe responsibilities between economic partners within the value chain. Economic profit is a plausible criterion because it can be traced to free-riding on climate stability and it reflects power imbalance between partners. This argument thus calls for supplementing the polluter-pays principle with the beneficiary-pays principle, and emissions accounting with financial accounting.

**Säde Hormio (Helsinki University)**

## Individual Emissions, Equality and the State

The amount of greenhouse gases that can still be emitted to the atmosphere is very limited if global total emissions are to stay below dangerous levels. But how the world’s carbon budget between states should be divided in a fair manner is a question that remains unresolved in both theoretical and practical debates. Another unanswered question is what emissions should count in the budget of a state: emissions that take place within its borders, or also emissions that happen in other countries, but have been enabled by that country, for example through extraction of raw material that have then been exported. In any case, allocating emission permits to states is morally problematic, as doing so treats them as homogeneous units, even though there are large differences between citizens on how much they emit (Caney, 2009). This situation is more pronounced in some countries than others. In

the UK, the top 1% of earners by income generate roughly the same carbon emissions in a year than the bottom 10 % have done in 26 years (Garcia & Stronge 2022). However, vastly unequal carbon footprints within a country are not restricted to just wealthy countries that have high per capita emissions, and low per capita emissions do not automatically translate to only few super-polluters among the state's citizens. Instead, it seems that you are more likely to find potential super-polluters in countries with high economic inequality, regardless of the per capita emissions of that state. For these and related reasons, it is problematic to assume that states are unitary collective actors. Instead, Baer *et al.* (2010) suggest that climate rights and responsibilities should be explored from the viewpoint of their impacts on individuals or classes of individuals. After all, even though emissions rights and responsibilities are applied to the state, the effects on the state's citizens will vary according to their economic class and how equal the state is. The talk discusses what implications this has for climate justice debates: when is it fair to divide emissions of a state between its citizens?

**Simon Caney (University of Warwick)**

## Agency and Responsibility in the Just Transition to a Sustainable World

What values should inform the transition from our currently unsustainable world to a more sustainable one? One widely held principle holds that agents should be held responsible for the harmful effects of their actions. This is a powerful and appealing principle and would, I argue, imply holding individual citizens responsible for some of the environmental impact of some of their actions in at least some cases. However, I argue, the ecological impacts of persons' behaviour often stem from collective factors that are beyond their control. For example, people's emissions are often a function of the following: (i) the design of towns and cities (how dense they are or how dispersed), (ii) the government's transport policy and whether there is a public transit system or not, (iii) the government's energy policies and whether the political authorities have invested in clean energy sources or energy efficiency initiatives or not (or even blocked them), (iv) whether the political authorities have created a circular economy or not, (v) whether there are social norms that render ecologically sustainable individual action impossible or unreasonably costly. It is, I argue, unfair to treat individuals as if the ecological impact of their behaviour is all down to them when much stems from the background social context. This prompts the question: Who should be held accountable for the environmental impact of these collective factors? I argue that in some cases they stem from the policies of corporate

actors (like fossil fuel companies, and the automobile industry) and thus the *Responsibility Principle* applies to them. In other cases, there is no set of responsible agents and the *Responsibility Principle* is incomplete. I argue here (a) that we need to go beyond the *Responsibility Principle* and appeal to other values and (b) where there are collective processes that have a major effect on persons' ecological impacts the right response is to create a democratically accountable collective agent that can be held responsible in the future.

**Megan Blomfield (University of Sheffield)**

## How do Emissions Count Morally?

In debates about who should bear the costs of dealing with climate change, the Polluter Pays Principle (PPP) has played a significant role. Roughly speaking, this principle is based on the idea that those who contribute to a problem gain a responsibility to remedy it. One of the appealing features of the PPP is that it appears to offer a division of climate responsibility between countries that can be numerically quantified, thereby making it easy to carve up the costs of remedying this problem. In this talk, I will explain how greenhouse gas pollution is, however, only one of the ways by which agents contribute to the problem of climate change. This complicates the claim that a fair division of climate costs should map onto emission rates.

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