

Betriebliche Klima-Vorsorge



Climate protection is team sport.

For a climate neutral work force. For more climate protection in the businesses world.

The idea

Up to today, many business models are one of the main drivers of CO2 emissions worldwide. But business models are driven by human beings - that have the power to change and redesign how our business models work. From fossil-fuel driven business models to a climate positive way.

„Betriebliche Klimavorsorge“ is a first nudge for business to embark on a path of climate positivity by 1) becoming a climate neutral work force and 2) inspiring to transform our current business models step by step into a climate-positive future. Not individually, but together.



How? Compensating together.

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50% Employees

Employees pay 50% of compensation costs via their pre-tax salary to compensate their private CO2 emissions. (Annex to work contract is freely available as open source).

5€
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5€
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50% Employer

Employers support private compensation by taking over 50% of the compensation costs and thereby extending their Scope 3 responsibility.

How? Financial implications (in GER).

50% Employees

Employees cover 50% of compensation costs via their pre-tax salaries (as „Sachzuwendung“).

5€ Pre-tax salary

- 20% SV contribution (0,85€)
- 30% income tax* (1,25€)

= -2,90€ After-tax costs

50% Arbeitgeber

Compensation costs can be offset against taxes (as „Werbungskosten“)

5€ additional contribution

- 20% SV contribution (0,85€)
- 40% tax savings, GewSt and KSt** (2€)

= 2,15€ additional costs

How? Becoming climate positive.

10€

Climate positive

(Optional) Step 2: Compensation through local projects that are tangible and can be experienced first-hand by employees.

7€

Climate neutral

Step 1: Compensation through certified climate compensation projects within the diversified Clime project fund.

3€

Software

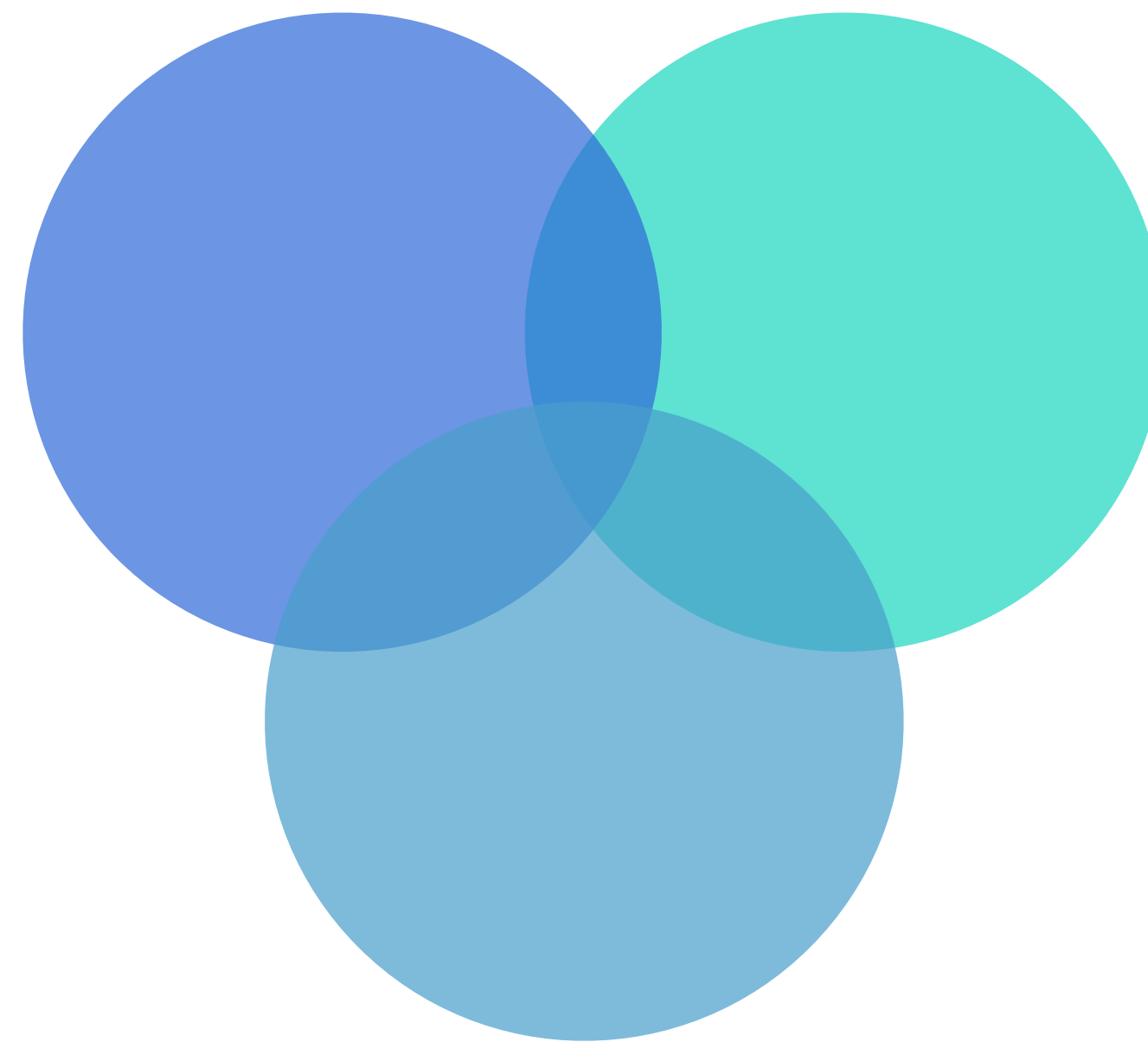
Software use fee and administrative efforts for compensation projects



Why? Triple-Win.

Employee Win

- **Financially:** Compensation is less costly due of tax offsets than private compensation efforts
- **More impact:** experiencing more self-efficacy through a collective effort
- **More attention:** The awareness of potential climate protection measures on a business level is rising



Employer win

- **Commitment:** Showing commitment and responsibility of Scope 3 emissions
- **Simple:** makes CO2 reporting easier via the Clime App
- **More Engagement:** Employees show more commitment and motivation to engage in the upcoming transformation efforts

Climate protection

More budget for emissions-reducing projects locally and globally to decrease and compensate our emissions worldwide

How? Compensating together.

Employees and employers can assess their combined reduction and compensation efforts of CO₂ emissions through a shared dashboard*.

This moves the attention away from an individual feeling of powerlessness, when it comes to climate protection efforts, to a collective self-efficacy, where the impact becomes significant and meaningful.



How? Implementation steps.

SIGN ANNEX TO YOUR EMPLOYEE CONTRACT

- **Employees** agree with their employers to sign an annex to their existing work contract to deduct the compensation effort from their pre-tax salary
- **Annex template** of Dark Horse is freely available as open source.

CALCULATE YOUR PRIVATE FOOTPRINT

- **Employees** calculate their individual footprint through the Clime App
- Employees get tips on how to **reduce** their private and business emissions
- Clime aggregates anonymously the footprint and reduction efforts of all employees and **displays it via a shared dashboard**

COMPENSATE EMISSIONS

- **Employees** choose to become climate neutral or climate positive
- **Clime** takes over all administrative efforts of compensating
- **Employers** transmit monthly compensation budgets to Clime, no administration overload

