Association for Commuter Transportation

March 21, 2025

California Air Resources Board
1001 I Street, Sacramento, CA 95814

Re: Comments to California's Climate-Disclosure Information Solicitation

The Association for Commuter Transportation (ACT) is the leading professional organization in transportation management, especially employee commute management. ACT represents over 500 organizations and more than 1,700 members, including 162 organizations and 441 members from California. ACT members directly serve over 200 million Americans through hundreds of transportation demand management (TDM) programs. Disclosing and reducing carbon emissions is a policy cornerstone of ACT and directly aligns with ACT's mission of making the most efficient use of our roads, waterways, rails, and trails using the least carbon-intensive sources possible.

We appreciate CARB's efforts to collect as much information as possible in the rule-making process for Corporate Climate Data Reporting, and submit these comments to ensure harmonized requirements and regulations across CA, other states and the federal government, and globally.

We are responding specifically to questions 7, 8, and 9 as they relate to employee commute emissions (Scope 3 category 7) where our members have particular expertise. ACT members include 131 companies and institutions, many of whom are leaders in carbon disclosure. To inform ACT's comment and recommendations, its policy committee and California chapters surveyed members who are already disclosing carbon emissions about their methodology.

This moment calls for innovation and an opportunity to change the paradigm in commute, and a 21st century opportunity to translate data into action. What gets measured gets reduced, so the best available science and data must lead regulation. ACT calls for CARB to adopt a technology forward approach that encourages the development of internal accountability for commute emissions at disclosing companies.

In response to Question 7, **we suggest that CARB consult with ACT** to develop standardized methods and tools for quantifying employee commute emissions within Scope 3, consistent with existing reporting requirements for employee commute emissions in the State of California and harmonized with other state reporting requirements for employee commute.

We ask for 15 minutes from the CARB board clerk to present our conclusions at a future CARB meeting, in lieu of up to 40 hours of individual organization comment time, because we represent 162 California-based companies who will not comment individually.

ACT's specific responses to CARB's questions follow:

7. Entities must measure and report their emissions of greenhouse gases in conformance with the GHG Protocol,1 which allows for flexibility in some areas (i.e. boundary setting, apportioning emissions in multiple ownerships, GHGs subject to reporting, reporting by sector vs business unit, or others). Are there specific aspects of scopes 1, 2, or 3 reporting that CARB should consider standardizing?

ACT Response: The GHG Protocol provides useful guidance for the toolkit of options when estimating Scope 1,2, and 3 greenhouse gas emissions. This flexibility, however, introduces ambiguity in the data sources and methods that can be used to estimate employee commute emissions. After surveying our membership, there is not a uniform approach to estimating employee commute emissions, in part because GHG Protocol reporting for employee commute emissions does not provide standardized guidance to allow apples to apples comparison of emissions across organizations. The GHG Protocol offers reporters a choice of fuel-based methods (rarely applicable), average-data methods (problematic for typical workforces including hybrid workers and mega commuters, so there is no "average commuter"); and distance-based methods. However even with distance based methods, recent research has identified a wide range of vehicle miles traveled (VMT) estimates depending on the estimation method used.

We strongly suggest that CARB work with ACT to develop standardized, activity-based, methods and tools for quantifying employee commute emissions within Scope 3, consistent with existing reporting requirements for employee commute emissions in the State of California, e.g. the South Coast Air Quality Management District's Rule 2202, and harmonized with other state reporting requirements for employee commute, e.g. Massachusetts and Washington State.

These methods and tools should include:

- Use of activity based data (e.g. individual parking events and transit rides)
- Standardized guidance on emissions factors and how to use them (e.g. EMFAC's database for in-California reporting and EPA's for in-US reporting)
- Standardized travel survey questions, and guidance on statistical best practices when conducting and analyzing travel survey data

In addition, we would encourage CARB to make the emissions information publicly available to enable MPOs, municipalities, regional agencies and local organizations to utilize the data to inform their decision making and evaluation processes.

8. SB 253 requires that reporting entities obtain "assurance providers."...
(a) For entities required to report under SB 253, what options exist for third-party verification or assurance for scope 3 emissions?

ACT Response: For Employee Commute, we recommend focusing on verification of data inputs (through the use of systems that reliably integrate activity-based data) and verification of calculations. One possible approach would be to employ the vendor certification process of South Coast Air Quality Management District's Rule 2202, which verifies calculations by consultants and software platforms. A more flexible approach would be to delegate verification to a professional standards organization such as ACT.

9. How should voluntary emissions reporting inform CARB's approach to implementing SB 253 requirements? For those parties currently reporting scopes 1 and 2 emissions on a voluntary basis:

    a. What frequency (annual or other) and time period (1 year or more) are currently used for reporting?

ACT Response: All ACT members who are currently reporting use annual reporting.

The time period is often dependent on when the employee survey is run. Employee commute emissions can change seasonally; for example, commuters are more likely to walk or bike during periods of good weather. Picking a "typical week" per worksite is best practice, understanding that multinational companies may have global locations. Some companies may already be surveying to comply with local regulations so flexibility may be needed to accommodate pre-set due dates.

    b. When are data available from the prior year to support reporting?

ACT Response: Employee commute data should be readily available within 1-2 months after the end of the year, if required.

    c. What software systems are commonly used for voluntary reporting?

ACT Response: Typically spreadsheets and/or business intelligence platforms are used, although software systems will become available in response to CARB's regulations (as they did for Rule 2202). Systems should ideally be certified to ensure consistent reporting across platforms.

In conclusion, ACT calls for CARB to adopt a technology forward approach that encourages accountability for commute emissions at disclosing companies, through the development of internal systems and processes, and through directly responsible individuals such as employee transportation coordinators (ETCs).

Given ACT's response to question 7 and strong recommendation that CARB consider working with ACT to standardize employee commute reporting, ACT asks for 15 minutes from the CARB board clerk to present our conclusions at a future CARB meeting**,** because we represent 162 California-based companies who will not comment individually.

Thank you for your consideration,

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