



9

Climate and Environment
Draft Data
Supplement



PolicyLink

FSG REIMAGINING SOCIAL CHANGE

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Disclaimer

This draft data supplement is a living document intended to facilitate public feedback on draft business standards (the “draft standards”) developed by the Corporate Racial Equity Alliance (the “Alliance”), an initiative by PolicyLink, FSG, and JUST Capital. The primary goals of the draft standards are to promote and support the improved sustainability performance of U.S. businesses related to social issues, including advancing equity and inclusion, eliminating bias and discrimination, and ensuring equal opportunities for all, regardless of race, gender, ethnicity, socioeconomic status, or any other social category or characteristic protected by applicable law. The draft standards do not call for and should not be read as recommending or requiring businesses to make employment or other decisions based on any protected characteristic in violation of applicable law. Any such application constitutes a misuse of the draft standards.

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Learn more about the Alliance and the draft standards in our latest report, *Introducing the Performance Standards for 21st Century Business Leadership: Public Consultation Report and Draft Standards* available at <https://corporateraciaequityalliance.org/corporate-standards>.

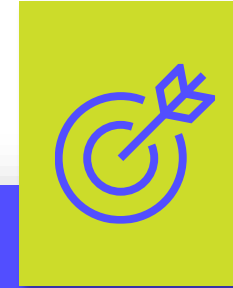
The company fosters a healthy climate, clean environment, and resource-rich planet.



Introduction

This resource is designed to accompany the Corporate Equity Alliance's Performance Standard 9 as a data supplement. It provides additional detail on:

- The value proposition of the standard for your business and society more broadly.
- The research underlying one or more of the performance targets provided within the standard.
- Examples of how the status quo affects workers and other key stakeholders.



Objectives

The information in this data supplement, as well as the research cited within Performance Standard 9, can help you:

- Broadly identify the benefits of the standards for your company and society.
- Make the case for adoption and why this standard is important.
- Understand the current state of performance and opportunities for improvement.

Note on version: This is the 1st version of this document as of September 2024. This supplement may be updated from time to time.

Note about data availability for different identities and demographic groups

The Corporate Racial Equity Alliance recognizes that several demographic groups are disproportionately impacted by inequitable practices. Wherever possible, we have presented data on the experience of underrepresented groups across multiple aspects of identity, including, but not limited to race, ethnicity, gender, sexual orientation, ability, age, parental status, and veteran status.

However, the availability of disaggregated data varies widely by identity and demographic group, and tends to be particularly limited for:

- **Native Hawaiian or Pacific Islanders (NHPI)**, which represent 900k Americans¹ or less than 0.5% of the population according to the 2020 Census.²
- **Native or indigenous populations**,³ which represented 3.2 million Americans or less than 1% of the U.S. population in 2022.⁴
- **LGBT+ individuals**, which represented ~3.9 million adults or 5.5% of U.S. adults in 2021.⁵
- **Older workers**, which included roughly 11 million adults ages 65 and up, or 6.6% of the labor force (those working and looking for work) in 2022.⁶
- **Americans residing in rural areas**, which represented 46.1 million U.S. residents or 14% of the population in 2022.⁷
- **Individuals with disabilities**, which represented 46.3 million Americans or less than 14% of the U.S. population in 2022.⁴

Beyond the obvious challenges associated with collecting data on smaller populations or individuals that must self-report sensitive personal information (e.g., disabilities, sexual identity), limited data for these groups also reflects how traditional research practices often reduce participation by diverse populations.⁸ In corporate settings, a lack of data can obscure the need for targeted interventions for different employees. Future data collection should prioritize the inclusion of underrepresented groups, and companies have an important role to play.



Executive Summary

Businesses, like all other institutions, have a fundamental role to play in the global effort to address the climate emergency and restore nature.

As of 2023, six of nine planetary boundaries have been crossed.⁹ Business activity contributes to the degradation of our planetary boundaries such as biosphere integrity and freshwater change. For example, 85% of wetlands—salt marshes and mangrove swamps that represent only 3% of the world’s land but store twice as much carbon as forests—have been lost to deforestation.¹⁰ In addition, nearly two thirds of water consumption produces ingredients for corporate supply chains.¹¹

While policy reform and government regulation are critical to stay within our planetary boundaries, companies cannot wait for systemic action. There are many actions companies can take now to ensure sustainability of their own operations and the planet. For example, many companies have taken important steps to reduce their environmental footprint: 50% of the world’s largest companies, representing \$27 trillion in aggregate annual revenue, have committed to achieving net zero greenhouse gas emissions.¹²

Climate change and natural resource loss threaten essential business operations.

Respecting planetary boundaries, including reducing emissions and restoring nature, can protect critical

natural assets. \$48 trillion in global economic value generation, or 55% of GDP, is moderately or highly dependent on natural assets.¹³

Respecting planetary boundaries can also prepare companies for compliance with future government regulation. For example, the European Sustainability Reporting Standards, adopted by the European Commission in 2023, define comprehensive disclosure requirements for large companies—setting a precedent for government-mandated ESG reporting that is relevant to multinationals and could influence U.S. regulation.¹⁴

Given the growing consensus on circularity and planetary limits, many leading companies are expanding their focus beyond emissions reductions to a broader set of natural resource and biodiversity goals.

While most work to date has primarily focused on reducing emissions, the next horizon of work involves making and achieving commitments to protect natural resources through efforts such as the Science Based Targets Network.¹⁵

Companies have made progress, but much work remains to be done. Stakeholders such as Indigenous groups and

community organizations have long advocated for the changes now coming to focus for many businesses.¹⁶

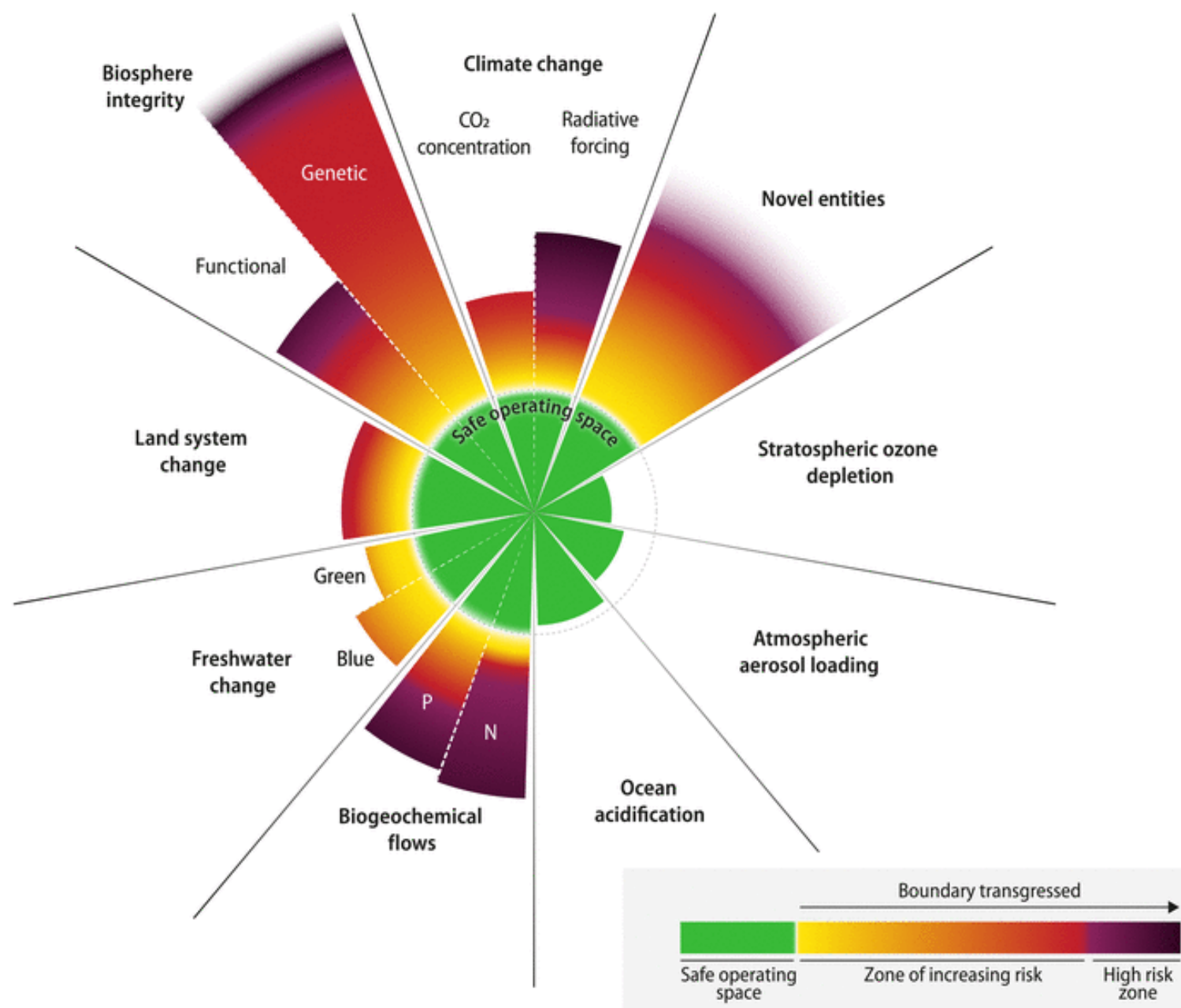
Effective sustainability strategies will prioritize and address the needs of communities disproportionately harmed by climate change, pollution, and natural resource loss.

While people of all races, ethnicities, and income levels will experience adverse health effects, labor loss, and property damage due to global warming, Black and Hispanic and low-income Americans are most likely to live in areas exposed to the most extreme affects of warming.^{17,18} Black Americans are also most likely to be exposed to life-threatening levels of pollution.¹⁹

Companies can follow the lead of stakeholder-driven organizations advocating for a just transition that prioritizes and effectively addresses the needs of the communities facing the greatest harm and ongoing risk from these challenges.¹⁶

Business activity has contributed to the crossing of six of nine planetary boundaries

The planetary boundaries concept, developed by scientists at the Stockholm Resilience Center, presents a set of nine planetary boundaries within which humanity can continue to develop and thrive for generations to come.²⁰



Novel Entities

Introduction of novel synthetic chemicals to Earth: Over 1 billion pounds of pesticides are used in the U.S. and 5.6 billion pounds of pesticides are used worldwide for residential and commercial purposes each year.²¹

Climate Change

Corporate activity contributes to the 6,343 million metric tons of greenhouse gas emissions, equivalent to 14 trillion pounds of carbon dioxide, emitted in the U.S. each year.²²

Biosphere Integrity

85% of wetlands—salt marshes and mangrove swamps that represent only 3% of the world’s land but store twice as much carbon as forests—have been lost to deforestation.²³

Land System Change

The 1,200 largest companies in North America, Europe, Asia, Australia, and Latin America use ~87.3 million hectares of land for their direct operations.²⁴

Freshwater Change

Nearly two thirds of all water consumption produces ingredients for business supply chains.²⁵

Biogeochemical Flows

529 current and former Superfund sites, which contribute to higher levels of atmospheric nitrogen and phosphorous, were in reuse or continued use, supporting 8,690 businesses in 2019.²⁶

Stratospheric Ozone Depletion

The boundary for ozone depletion is currently only transgressed over the Antarctic and southern high latitudes and only in the 3-month Austral spring.

Atmospheric Aerosol Loading

The global aerosol loading boundary is not transgressed although regional transgressions are noted.

Ocean Acidification

Ocean acidification currently lies at the margin of the safe operating space, and the trend is worsening as anthropogenic CO2 emission continues to rise.

Businesses can play a key role in restoring planetary boundaries, including addressing climate change

Businesses can progress on ambitious climate goals and nature standards even when government progress stalls

Total U.S. greenhouse gas emissions by economic sector

Millions of metric tons of CO2 equivalent, 2022²⁷

Data includes all direct and indirect emissions produced by individuals, government, and commercial entities



Companies have voluntarily adopted net zero commitments, often in the absence of government mandates

50%

Of the world's largest companies have committed to net zero GHG emissions²⁸

\$27 trillion

In aggregate annual revenue represented by companies that have set net zero targets²⁸

Climate change threatens essential business operations

The EPA defines two categories of climate-related risk²⁹ for businesses. These risks can affect companies and markets in diverse ways.

Physical risk

Acute

Event-driven risks (i.e., extreme weather events), such as the following:

- Sudden coastal **real estate market** collapse from inland flooding in low-lying areas
- **Supply chain disruptions** from severe weather (e.g., hurricanes, typhoons)

Chronic

Risks driven by longer term shifts in climate patterns that cause sea level rise or chronic heat waves, such as the following:

- Major **crop failures from extreme heat patterns** with downstream implications for **meat and dairy producers**
- **Health hazards and reductions in labor hours** for construction workers from extreme health
- **Sea level rise** increasing frequency of power outages in all industries

Transition risk

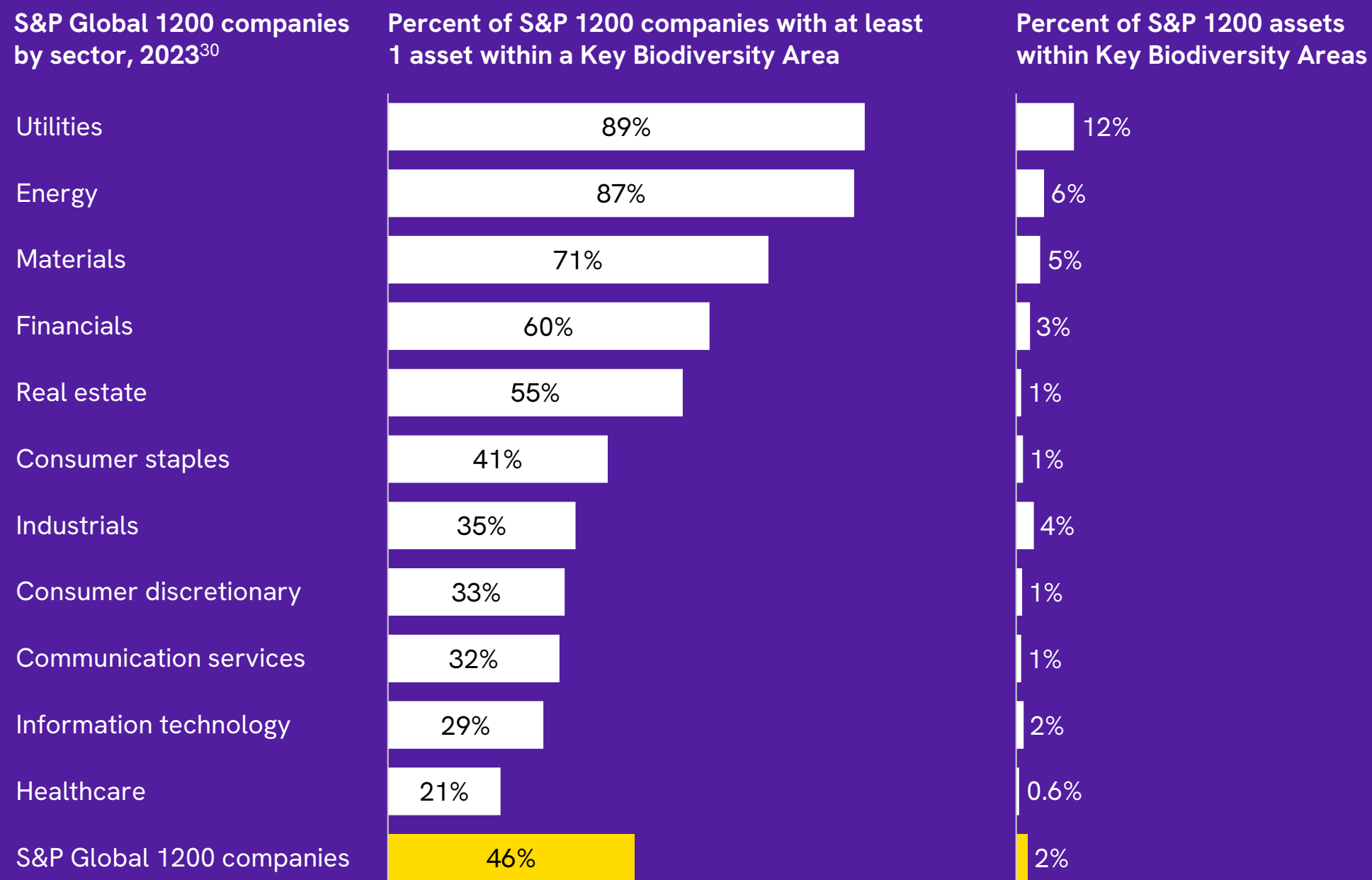
Risks associated with the pace and extent to which an organization reduces GHG emissions and transitions to renewable energy, such as the following:

- **Reduced demand for products and services** resulting from fines if a company fails to comply with regulation
- **Increased production costs due to changing input prices** (e.g., energy, water) and output requirements (e.g., waste treatment)
- **Early retirement of existing assets** (e.g., coal-powered plants) before the end of their useful life due to capital investments in renewable technology



Biodiversity loss also threatens essential business operations

Across sectors, companies rely on biodiversity: Almost half (46%) of major companies globally operate within Key Biodiversity Areas³⁰



85%

Of companies in the S&P Global 1200 — the 1,200 largest companies across North America, Europe, Asia, Australia, and Latin America — have a significant dependency on nature across their direct operations³¹

22 million

Hectares of land used by S&P Global 1200 companies for their direct operations in 2021, generating \$28.9 trillion in revenue and degrading the equivalent of...

2.2 million

Hectares of the most pristine and significant ecosystems globally (i.e., such as the most intact and biodiverse parts of the Amazon or Sumatran rainforests)

In addition to the staggering toll on people and communities, companies across industries face financial risk from climate and natural asset-related costs

\$38 trillion

Estimated reduction in total global income per year from 2024 to 2049 due to climate change (19% reduction in income)³²

\$58 trillion

Global economic value generation (55% of GDP) that is moderately or highly dependent on natural assets³³

\$30 billion

Cumulative cost savings of absolute carbon emissions reduction across 43 companies that account for ~30% of the market cap of the Russell 1000³⁴

Respecting planetary boundaries, including reducing emissions, can help companies meet the expectations of stakeholders and stay ahead of future regulation

Compliance with environmental regulation is critical to businesses' bottom line across industries³⁵

~\$200 billion

In annual costs³⁶ to U.S. businesses from federal health, safety, and environmental regulation according to estimates by the Office of Management and Budget

~\$300 billion

In estimated annual benefits³⁷ to U.S. businesses from federal health, safety, and environmental regulation

Over the last decade, business leaders and NGOs created voluntary standards that drove higher expectations for business, such as the International Sustainability Standards Board (ISSB) and Global Reporting Initiative (GRI).

The CRE Alliance Performance Standard 9 is an essential complement to these standards, providing the equity-centered sustainability goals businesses across industries should aim for in meeting their disclosure obligations.

The European Sustainability Reporting Standards, adopted by the European Commission in 2023, defines comprehensive disclosure requirements for large companies—setting a precedent for government-mandated ESG reporting that could influence U.S. regulation.³⁸ Performance Standard 9 is also an essential complement to these standards, providing the equity-centered goals to aim for in alignment with our planetary boundaries.



Environment

- Climate
- Pollution
- Water and marine resources
- Biodiversity and ecosystems
- Resource use and circular economy



Social

- Own workforce
- Workers in the value chain
- Affected communities
- Consumers and end users



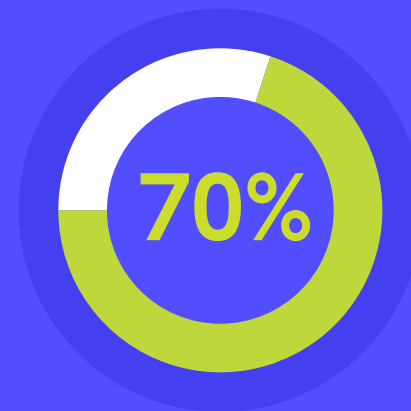
Governance

- Business conduct



NOT EXHAUSTIVE

Respecting planetary boundaries can improve employee experience

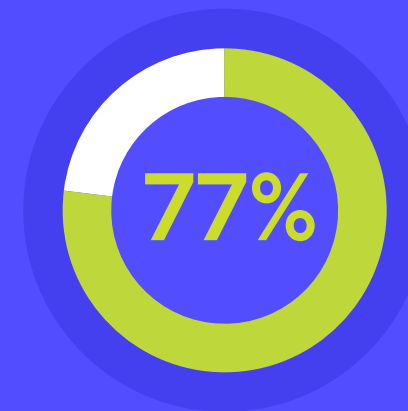


Of employees report that sustainability programs make employers more appealing, whether in accepting an offer or remaining at a company³⁹

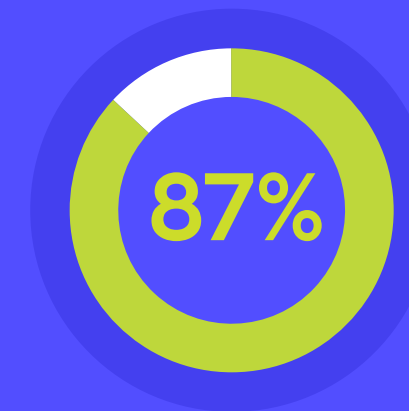


Additional returns on 401(k) plans for 2 million employees at 12 tech-sector companies if employers had decarbonized retirement plan holdings 10 years ago⁴⁰

And increase customer loyalty



Of consumer products and retail organizations found that sustainability leads to increases in customer loyalty⁴¹



Of buyers will purchase a product because its company advocated for an issue they care about⁴¹

NOT EXHAUSTIVE

Given the growing consensus on circularity and planetary limits, leading companies are expanding their focus beyond emissions reductions to a broader set of natural resource and biodiversity goals

Work to date has primarily focused on reducing emissions through efforts such as the Science Based Targets initiative.⁴² The next horizon of work involves expanded commitments to reduce emissions *and* protect natural resources through efforts such as the Science Based Targets Network, a coalition of non-profits and scientists developing comprehensive targets to protect nature



50+

Leading global non-profits and scientists developing integrated targets on nature and climate for companies and cities

17

Companies from industries including energy, consumer goods, forestry, textiles, chemicals, pharmaceuticals, mining, construction, and food and beverage participated in SBTN's initial target validation pilot in 2023

SBTN's initial target validation pilot highlighted four key benefits of target setting for the 17 companies that participated:



Increases ambition and drives action on nature; creating change to outlive leadership transitions



Leads to strategic discussions across business functions



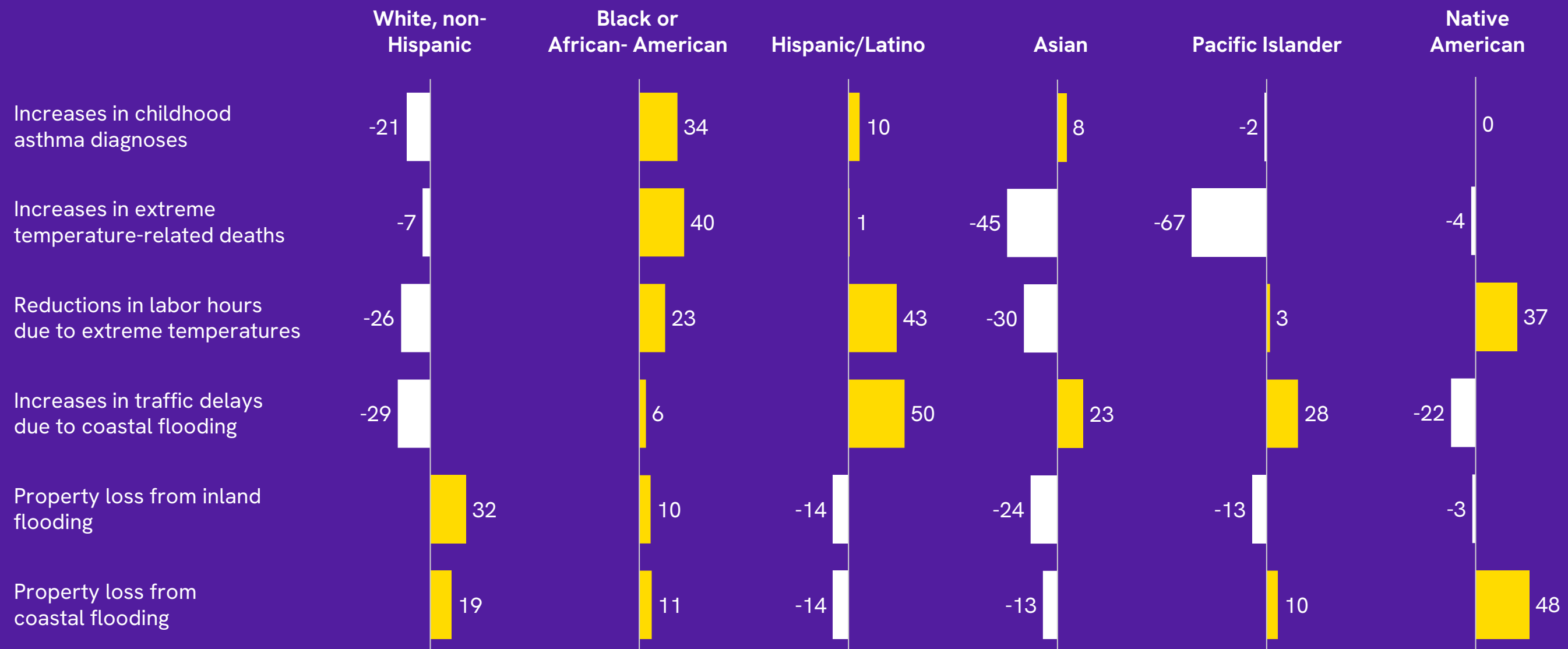
Provides credibility and a common language to advance engagement with stakeholders



Serves as a "source of truth" for companies to get to the right solutions

All races and ethnicities are impacted by the extreme effects of warming, but people of color and those living in economic insecurity are particularly at risk

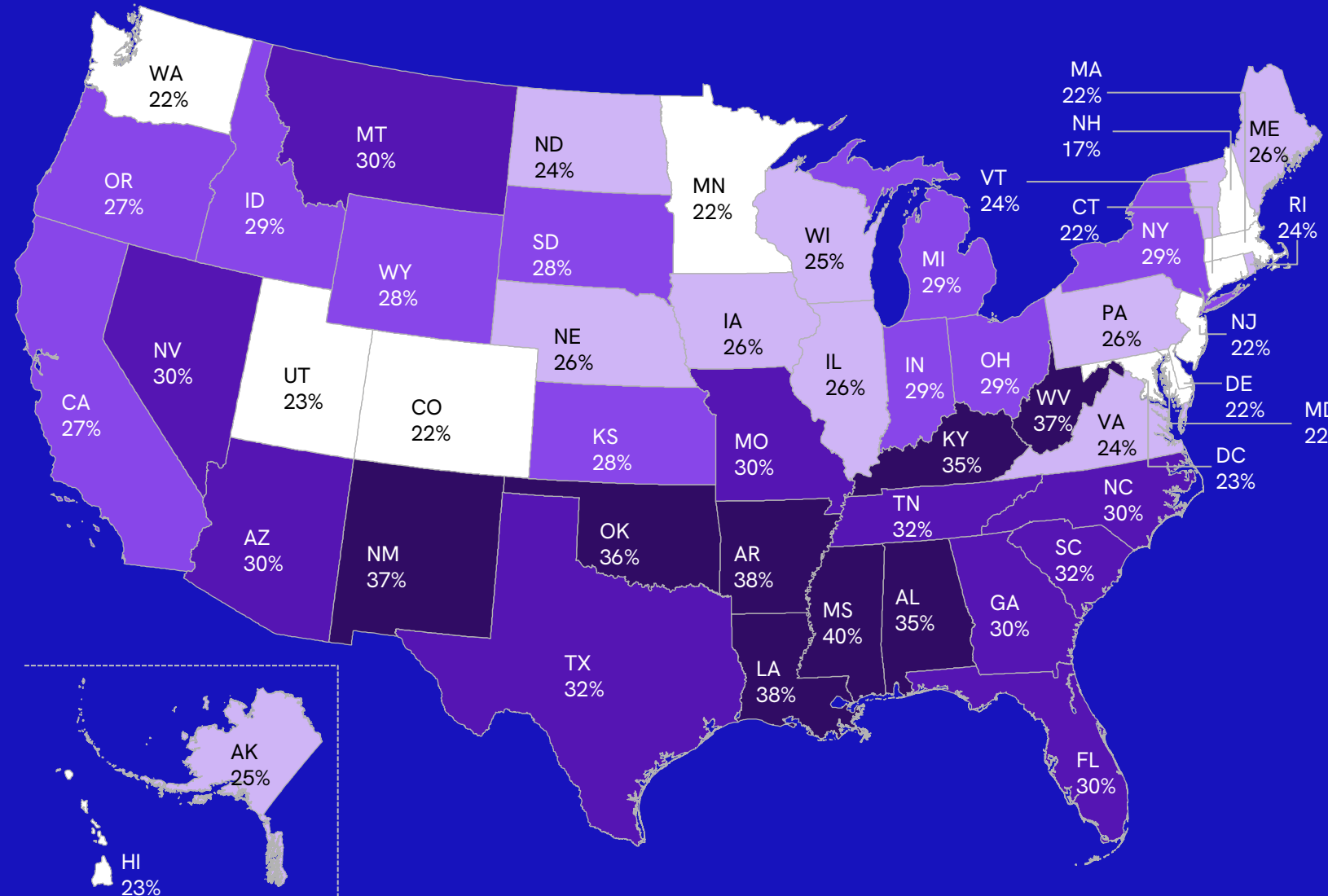
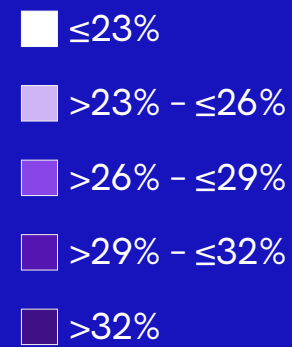
Likelihood relative to reference group (all other races/ethnicities) of currently living in areas with the highest projected increases in different climate risks in 2°C increase and 50 cm of sea level rise Global Warming scenario⁴³



The ~93 million people⁴⁴ living at or below 200% of the federal poverty line (FPL) disproportionately live in states likely to experience the worst impacts of climate change

People of color and people living in economic insecurity are particularly at risk

Share of state population living at or below 200% FPL in 2022⁴⁵



Top 10 states by climate change risk⁴⁶

1. Florida
2. South Carolina
3. Louisiana
4. North Carolina
5. Mississippi
6. Georgia
7. Texas
8. Arkansas
9. California
10. Oklahoma

Note: Data is not available for Puerto Rico in the IPUMS microdata set.



HUD tenants and Black communities are disproportionately exposed to toxic waste and air pollution

Exposure to toxic waste

Affordable housing tenants in U.S. Department of Housing and Urban Development (HUD) properties are more likely to live near Superfund sites, which are EPA-designated hazardous waste sites that require long-term remedial action to clean up.⁴⁷

21 million

People live within one mile of a Superfund site.

18,158

HUD-owned, operated, or subsidized properties located within one mile of a Superfund site. The majority of HUD tenants are people of color.

945

Superfund sites vulnerable to severe weather events.

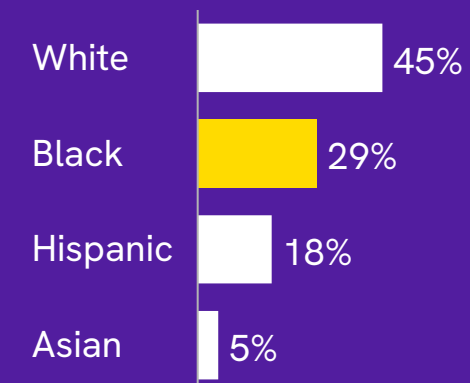
Exposure to air pollution

Black communities suffer disproportionately from pollution-related deaths, primarily because they are over-represented in neighborhoods located along highways and major road networks as a result of decades of segregation and under-investment.⁴⁸

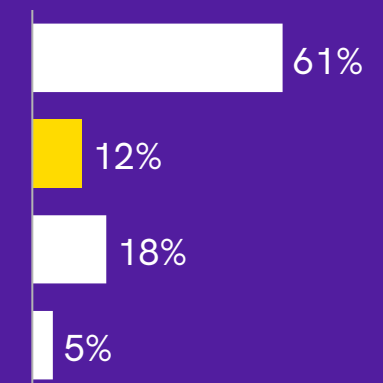
47%

Higher frequency of premature deaths related to nitrogen dioxide (NO2) exposure from pollution for predominantly Black census tracts compared to nation-wide average of census tracts.

Population by race/ethnicity in areas with the highest NO2-attributable mortality rates



Population by race/ethnicity in the U.S. overall



Companies can follow the lead of stakeholder-driven organizations advocating for a Just Transition

The Climate Justice Alliance advocates for these Just Transition principles⁴⁹



A Just Transition...

Moves Us Toward Buen Vivir

Meaning, we can “live well without living better at the expense of others”

Creates Meaningful Work

Including opportunities for people to learn, grow, and develop to their full potential

Upholds Self Determination

Through democratic governance in communities, including workplaces

Equitably Redistributes Resources and Power

Including directing capital and resources toward the regeneration of areas with pervasive inequities

Requires Regenerative Ecological Economics

Including restoring biodiversity and traditional ways of life

Retains Culture and Tradition

From creating inclusive spaces for all cultures and traditions to making reparations for stolen and destroyed land

Embodies Local, Regional, National, and International Solidarity

Recognizing our interconnectedness with solutions grounded in solidarity

Builds What We Need Now

Building and flexing the muscles needed to meet the needs of communities

Many other groups also advocate for the adoption of principles that prioritize and protect historically marginalized groups, including:⁵⁰



Grassroots network advocating to protect resources on Indigenous land and advocating for Just Transition processes that benefit Indigenous communities



Grassroots network advocating for frontline workers, low-income communities, Indigenous People, and people of color

Water Equity & Climate Resilience Caucus

A national network of organizations working to address water equity and climate resilience — centering frontline communities of color and low-income communities



Network of nonprofits advocating for strategies to fight climate change in a just and equitable way

Endnotes

1. Approximately 900k Americans identify as NHPI in combination with another race. Approximately 690k Americans identify as NHPI alone.
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25. The Nature Conservancy. [Corporate Water Use](#). Accessed September 2024.
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29. United States Environmental Protection Agency. Center for Corporate Climate Leadership. [Climate Risks and Opportunities Defined](#). Accessed September 2024.
30. Key Biodiversity Areas, as defined by the International Union for Conservation of Nature, are sites contributing significantly to the global persistence of biodiversity. Key Biodiversity Areas are identified at the national, subnational or regional level by local stakeholders based on standardized scientific criteria and thresholds. S&P Global Sustainable. [How the world's largest companies depend on nature and biodiversity](#), 2023.
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Endnotes

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