# **Defining a "Paris Test" of National Contribution to Global Climate Mitigation: the Irish Exemplar**

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# **1** Introduction

## 1.1 SI content

Section 2 documents the scenario methodology and data as used by Ireland's independent expert Climate Change Advisory Council (CCAC) and its carbon budget working group in meeting the provisions of the amended Irish Climate Act of 2021 [SI-1] to propose a programme of carbon budgeting providing for a 51% reduction in annual emissions by the end of 2030 (relative to 2018) and achieving a "climate neutral" economy by 2050, consistent with meeting the Paris Agreement temperature and equity goals. These proposals were set out in the Climate Change Advisory Council's *Carbon Budget Technical Report* [SI-2] and an associated Excel spreadsheet analysis [SI-3].

Section 2.1 outlines details of the CCAC scenario definition approach and Section 2.2 provides emission pathway data (directly and indirectly from the CCAC's original Excel analysis). Section 2.3 provides notes on the GWP\* tonnage-temperature conversion factor and the fair-share and upscaling usage by the CCAC. Following the CCAC methodology, Section 2.4 tabulates quantitative results of the Critiques of the CCAC analysis identified in the main paper.

Section 3 documents the simple International Aviation and Shipping (IAS) scenario used in our reanalysis (Critiques D and E).

# 1.2 Limitations

The main paper and this SI aim to explain the CCAC methodology as an internationally useful case study of the Irish exemplar for assessing the consistency of carbon budgeting with meeting a national fair share of greenhouse gas (GHG) mitigation, aligned with the Paris Agreement objectives. Our reanalysis suggests some potential improvements to the CCAC analysis while still following the original CCAC "Paris Test" logic. Therefore the main paper and this SI do not attempt to comprehensively address the detailed literatures relating to wider issues of climate mitigation burden sharing among nations, alternative GHG equivalence metrics, high scientific uncertainty regarding global carbon budgets, or historical responsibility.

# 2 Climate Change Advisory Council (CCAC) core scenarios

## 2.1 Scenario definition

#### 2.1.1 Outline of the CCAC approach

Referencing the Climate Change Advisory Council's *Carbon Budget Technical Report* [SI-2] and the related Excel spreadsheet [SI-3], this section details the CCAC's definition of its five, bottom-up, annual national GHG emissions scenarios for Ireland (disaggregated by gas), covering the period from 2021 to 2050.

The scenario label names indicate the approximate reductions in annual "E" or energy-related emissions, mainly carbon dioxide (CO<sub>2</sub>) versus "A" or agriculture-related emissions, mainly nitrous oxide (N<sub>2</sub>O) and methane (CH<sub>4</sub>), in CO<sub>2</sub>eq, as of 2030, relative to 2018. For example, "E-61%-A33%" indicates reductions of 61% in annual Energy emissions and 33% in annual Agriculture emissions respectively in 2030 relative to 2018. For simplicity, the CCAC technical report [SI-2] designated all non-LULUCF CH<sub>4</sub> and N<sub>2</sub>O as "Agriculture-related" as the sector is responsible for about 90% of each of these gases. As of 2022, this fraction has already increased to over 93% for each gas. As explained further below, "Energy" is taken to include the F-gases on a GWP<sub>100</sub> CO<sub>2</sub>eq basis, net LULUCF CO<sub>2</sub>, in addition to fossil and industrial process CO<sub>2</sub>. (It is problematic to include some F-gas Short Lived Climate Pollutants in this CO<sub>2</sub>eq basket, but the impact on the Paris Test analysis is not material.)

The CCAC constrained its scenarios to meet specific guidance in the Climate Act [SI-1], namely "to provide for" total annual 2030 emissions, aggregated in  $CO_2eq$  terms (via GWP<sub>100</sub>), to be 51% below the 2018 level, and that emissions beyond 2050 should be "climate neutral". The latter was interpreted as requiring that annual total emissions and removals should net to zero in 2050 when aggregated in  $CO_2we$  terms, via (a version of) the GWP\* aggregation method [SI-4] [SI-5]. The scenarios differed in the distribution of emissions between  $CO_2$ ,  $CH_4$  and  $N_2O$ , while representing similar aggregate emissions in  $CO_2eq$ (900-950 MtCO<sub>2</sub>eq over 2021-2050). Multiple bottom-up scenarios that differ primarily in  $CO_2$  vs non- $CO_2$ mitigation were developed because the relationship between GWP<sub>100</sub>-based scenarios and temperature may vary significantly according to the by-gas breakdown, and Ireland has a relatively high fraction of non- $CO_2$ (particularly  $CH_4$ ) in its emissions profile.

The CCAC technical report [SI-2], pp. 22-23, describes the core scenario approach and objective up to 2030, with reference to its Figure 2-1, which shows an illustrative  $GWP_{100} CO_2e$  pathway 'adding up to an overall reduction of 51% from 2018 levels'.

#### 2.1.2 Methane (CH<sub>4</sub>)

The following outlines the CCAC [SI-2] approach to define the CH4 mitigation pathway:

- 2018 values: 0.606 MtCH<sub>4</sub> not including LULUCF; 0.018 MtCH<sub>4</sub> from LULUCF.
- CH<sub>4</sub> not including LULUCF: assume linear reduction by the "A" percentage relative to 2018 by 2030.
- CH<sub>4</sub> from LULUCF: in all scenarios reduce linearly by 51% relative to the 2018 annual value by 2030.
- After 2030, reduce annual CH<sub>4</sub> emissions by 0.3%/yr. This reduction rate is further sustained after 2050 and up to the 2100 limit shown in the spreadsheet. Using GWP\* CO<sub>2</sub> warming equivalent analysis, this results in no additional CH<sub>4</sub> warming commitment from 2050 onward.

#### 2.1.3 Nitrous Oxide (N<sub>2</sub>O) and CDR for N<sub>2</sub>O "net zero" balance

The text of CCAC [SI-2] does not explicitly set out the scenario pathway parameters for  $N_2O$  from 2018 up to 2030. However, by inspection of the Excel sheets for each scenario it is clear that  $N_2O$  follows the same general logic defined for  $CH_4$ :

- 2018 values: 0.02434 MtN<sub>2</sub>O, not including LULUCF; 0.0013 MtN<sub>2</sub>O from LULUCF.
- N<sub>2</sub>O emissions, not including LULUCF and including LULUCF, respectively, follow the same fractional reduction pathways as for CH<sub>4</sub> to 2030, and then from 2031 onwards.
- N<sub>2</sub>O not including LULUCF: assume linear reduction by the "A" percentage from 2018 to 2030.
- N<sub>2</sub>O from LULUCF: in all scenarios reduce linearly by 51% relative from the 2018 annual value to 2030.
- From 2031, reduce annual  $N_2O$  emissions by 0.3%/yr.

For  $N_2O$  from 2031 to 2050, the CCAC technical report [SI-2], p. 28, provides an illustrative scenario chart in its Figure-2-6 and associated text showing the above outcome for  $N_2O$  up to 2030. After 2030, the chart and text show a component of gross carbon dioxide removal (CDR), increasing from zero in 2030, to ultimately balance residual annual  $N_2O$  in GWP<sub>100</sub> terms by 2050, and thereafter, to result in ongoing  $N_2O$ "net zero" emissions.

#### 2.1.4 Fossil CO<sub>2</sub>

- As per the Excel workbook's TIM\_Output worksheet showing results from cost minimisation energy modelling (see [SI-6]) starting at 40.266 Mt CO<sub>2</sub> in 2018 for all scenarios, were scaled down by a factor of 1.027 to match the actual 2018 inventory CO<sub>2</sub> value of 39.195 Mt CO<sub>2</sub> excluding LULUCF.
- "CO<sub>2</sub>" values in the scenario pathways in fact aggregates the scaled TIM\_Output sheet values, a LULUCF CO<sub>2</sub> emissions pathway (cutting emissions by 51% by 2030 and then going to net zero by 2050), and F-gases in CO<sub>2</sub>eq following the same fractional reductions over time as for LULUCF CO<sub>2</sub>.
- The "E" value for each scenario is obtained from first applying the "A" value to CH<sub>4</sub> and N<sub>2</sub>O. The "A" value for each scenario provides linear pathways of CO<sub>2</sub>eq values for 2021–2030 for CH<sub>4</sub> and N<sub>2</sub>O. Combining the cumulative totals for CH<sub>4</sub> and N<sub>2</sub>O gives an aggregate total for 2021–2030 "A" emissions. Subtracting this total from the 495 MtCO<sub>2</sub>eq target value for all emissions set by the CCAC initial feasibility analysis for 2021–2030 gives the net CO<sub>2</sub> cumulative total linear reduction from 2021–2030. This then gives rise to the required "E" reduction percentage for CO<sub>2</sub> in 2030 relative to 2018.
- After 2030, the scenarios' CO<sub>2</sub> emissions pathways (separate from the additional CDR to balance continuing N<sub>2</sub>O) fall linearly from their 2030 values to (net) zero in 2050.

#### 2.1.5 CDR for balancing residual CO<sub>2</sub> from energy and industry

The CCAC technical report [SI-2], p. 24, notes that 'the residual emissions in 2050 across the TIM Energy sectors are very similar, what differs between scenarios is the pace at which the sector reaches these residual levels of emission'. In general CDR is assumed to rely on non-energy-related processes, such as additional land use removals. The report, p. 84 and 85, expresses specific caution regarding reliance on Bioenergy with Carbon Capture and Storage (BECCS).

In summary:

• CDR to balance energy and industry CO<sub>2</sub> increases from zero at the start of 2040 to fully balancing residual gross CO<sub>2</sub> emissions from 2050 onwards.

# 2.2 CCAC core scenario emission pathways

#### 2.2.1 Data availability

A copy of the original CCAC Excel workbook [SI-3] with added calculations supporting Critiques B-E in the main paper, and a separate copy with added calculation worksheet tabs (magenta colour with white text) for the additional Figures in this Supplementary Information file, are all available as part of the open data release for the paper [SI-7].

#### 2.2.2 Annual emission pathways

In the detail of the CCAC [SI-3] workbook, the separate worksheets for the five scenarios each include annual emission values for CO<sub>2</sub>, CH<sub>4</sub>, and N<sub>2</sub>O for 1850 to 2100 in columns B, C, and D, respectively. These are the basis for the all derived emission pathways and estimated warming commitment of the gases individually and in aggregate. Recorded historical values for the gases are the same in all scenarios up to 2018, the most recent EPA inventory year then available for the CCAC carbon budget work. From these values GWP<sub>100</sub> values are derived, using the AR5 GWP<sub>100</sub> factors of 28 for CH<sub>4</sub> and 265 for N<sub>2</sub>O.

Note that the E-69%-A-19% scenario does not appear in the TIM\_Output (cost-optimisation energy system modelling) data, and this scenario shows a slight discrepancy in annual  $CO_2e$  up to 2025 (see Figure 2) relative to the other scenarios. However, this does not substantially affect the CCAC assessment or the critiques in the main paper – individually quantified in Table 1 of section 2.4 below.

The GWP\* equation given by Lynch *et al* [SI-4] (with  $\Delta t=20$ ) is used to calculate the annual MtCO<sub>2</sub>we values for CH<sub>4</sub> in column I of the scenario worksheets, which is then added to the CO<sub>2</sub> and N<sub>2</sub>O CO<sub>2</sub>eq values to provide aggregate all-GHG GWP\* CO<sub>2</sub>we values in column J.

However, this usage in CCAC [SI-2] does not follow Lynch [SI-4] exactly because the latter used a GWP<sub>100</sub> factor of 32 for CH<sub>4</sub> – which would generally provide a very similar outcome to using the updated Smith *et al* [SI-5] GWP\* g-value scaling parameter of 1.13 multiplied by the AR5 GWP<sub>100</sub> factors of 28 for CH<sub>4</sub>. This means that the GWP\* annual CO<sub>2</sub>we values given in the CCAC scenarios column I are too low, whether compared to Lynch *et al* [SI-4] or Smith *et al* [SI-5], and should be corrected by the 1.13 g-value factor.



Figure 1. Charts of energy  $CO_2$  (from TIM-Output), land use (LULUCF)  $CO_2$  and F-gases  $CO_2eq$  emission pathways, generated from the original CCAC workbook data [SI-3]. After scaling TIM-Output values to match the recorded national inventory reporting, these three emission pathways are aggregated as " $CO_2$ " in the scenarios (see Figure 2 below). Note that the scenario for E69-A19 was developed separately, and does not appear here. The single LULUCF pathway shown was used in all five scenarios.



Figure 2. Chart of " $CO_2$ " emission (including F-gas  $CO_2eq$ ) pathways used in the scenarios, generated from the original CCAC workbook data [SI-3]. These are generally the sums of the pathways shown in Figure 1, but with the addition of the separately developed E69-A19 scenario.



Figure 3. Chart of CH<sub>4</sub> emissions, generated from the original CCAC workbook data [SI-3]. These pathways provide for the "A" percentage reductions in CH<sub>4</sub> (excluding LULUCF) in 2030 relative to 2018 for each scenario plus reductions in LULUCF CH<sub>4</sub> following the same fractional reductions over time as for LULUCF CO<sub>2</sub>. Note that this chart is deliberately extended to include historical CH<sub>4</sub> emissions over 2001-2020 because, under GWP\* with  $\Delta t$ =20, the mass emissions in this period will affect the assessed GWP\* emissions in the scenario period 2021-2040 (see Figure 7).



Figure 4. Chart of  $N_2O$  emissions, generated from the original CCAC workbook data [SI-3]. These pathways provide for the "A" percentage reductions in  $N_2O$  (excluding LULUCF) in 2030 relative to 2018 for each scenario plus reductions in LULUCF  $N_2O$  following the same fractional reductions over time as for LULUCF  $CO_2$ .



Figure 5. Annual CDR in  $MtCO_2/yr$  required to balance residual gross  $N_2O$  emissions by 2050 and thereafter. Chart generated from the original CCAC workbook data [SI-3].



*Figure 6. All-GHGs annual aggregate CO*<sub>2</sub>*eq pathways 2015 to 2050. Chart generated from the original CCAC workbook data [SI-3].* 



Figure 7.  $CH_4$  GWP\* annual MtCO<sub>2</sub>we. Chart generated from the original CCAC workbook data [SI-3]. This is based on GWP\* as per Lynch et al [SI-4] (with  $\Delta t=20$ : see section 2.2.2 above). Note that the significant short term variability seen here over the period 2021-2040 is therefore a consequence of the historical variability in mass emissions of CH<sub>4</sub> over the preceding historical period, 2001-2020 (see Figure 3).



*Figure 8. All-GHGs annual aggregate CO*<sub>2</sub>*we pathways. Chart generated from the original CCAC workbook data* [*SI-3*].



Figure 9. All-GHGs aggregated by  $GWP_{100}$  cumulative  $MtCO_2eq$ . Chart generated from original CCAC [SI-3] workbook data.

#### 2.2.3 Cumulative pathways

The annual emissions data shown above are summed to produce the cumulative emission pathways from the start of 2021 to the end of 2050 shown in Figure 9 to Figure 17.

Figure 9 for all-GHGs cumulative MtCO<sub>2</sub>eq via GWP<sub>100</sub>, shows that all five scenarios result in five-year budgets of 295 MtCO<sub>2</sub>eq for 2021–2025 and 200 MtCO<sub>2</sub>eq for 2026–2030, equating to a ten year budget of 495 MtCO<sub>2</sub>eq for 2021–2030. These became the initial two five-year carbon budgets proposed by the CCAC to meet the Climate Act requirements. By 2050 all five scenarios reach similar values in cumulative GWP<sub>100</sub> terms of 900 to 950 MtCO<sub>2</sub>eq

By contrast with the GWP<sub>100</sub> representation of the scenarios in Figure 9, the pathways shown in Figure 10, Figure 11 and Figure 13, respectively, show the by-gas GWP\* cumulative CO<sub>2</sub>we pathways for CO<sub>2</sub>, N<sub>2</sub>O, and CH<sub>4</sub>. It should be noted that for CO<sub>2</sub> and N<sub>2</sub>O there is, by definition, no difference between GWP\* and GWP<sub>100</sub> outcomes; whereas GWP\* and GWP<sub>100</sub> yield significantly different outcomes for CH<sub>4</sub>. Figure 12 shows the sum of CO<sub>2</sub>+N<sub>2</sub>O (the long-lived gases), which shows a maximum cumulative spread among the scenarios of 65 MtCO<sub>2</sub>we by 2050. This can be contrasted with Figure 13 showing the much larger effect of 2021–2030 CH<sub>4</sub> mitigation resulting in a cumulative spread of 426 MtCO<sub>2</sub>we by 2050.

Therefore, even though the  $GWP_{100}$  cumulative  $CO_2$ eq totals show only modest spread across the scenarios, the GWP\* analysis shows that relatively deeper 2021–2030 CH<sub>4</sub> mitigation gives rise to very significant variation in the 2050 forcing and ultimate warming commitment. Since cumulative GWP\* does act as a crude model of climate forcing [SI-8], the cumulative GWP\* pathways present a meaningfully skillful estimate of warming commitment and ultimate temperature impact as compared to the cumulative GWP<sub>100</sub> pathways.

Figure 14 shows the cumulative sum of all-GHG annual GWP\* values in column J of the CCAC scenario worksheets [SI-3]. The all-GHG pathways shown are the sum of the net CO<sub>2</sub>, N<sub>2</sub>O, and CH<sub>4</sub> pathways shown in Figure 10, Figure 11, and Figure 13, respectively. Figure 15 shows the scenario pathways for aggregate all-GHG cumulative CO<sub>2</sub>we for 2021-2050 in tonnage values from the original CCAC scenario worksheets (column AR). These pathways directly scale to the estimated temperature impact values in the CCAC technical report's Figure 4-3 chart for all GHGs [SI-2] (see detail on the conversion via TCRE set out in 2.3 below). However, the GWP\* annual CO<sub>2</sub>we values shown here are actually calculated using a variant of the GWP\* equation, of the same general form as in Smith *et al* [SI-5] but with a  $\Delta t$  of 1 year (immediate response); whereas all of the literature we have identified from the originators of GWP\*, and especially all their testing and calibration of parameters against (reduced complexity) climate models, has used  $\Delta t$ =20 [SI-4] [SI-5] [SI-9] [SI-10].

Thus, as per Critique A in the main paper, the temporal effect of the scenario emissions is more properly (skillfully) estimated by the *warming commitment* pathways in Figure 14 than in Figure 15. The two are directly overlaid in Figure 16. Finally, the effect of the further improvement in GWP\* parameters (g value of 1.13) is additionally shown in Figure 17. This latter is the basis for Figure 1(b) in the main paper.



 $\text{CO}_2\ \text{GWP}^*$  -  $\textbf{CUMULATIVE}\ \text{Carbon}\ \text{Dioxide}\ \text{Warming}\ \text{Equivalent}\ \text{MtCO}_2 we$ 

*Figure 10.* CO<sub>2</sub> GWP\* cumulative MtCO<sub>2</sub>we. Chart generated from the original CCAC workbook data [SI-3]. The cumulative spread across scenarios is 116 MtCO<sub>2</sub>we by 2050.



*Figure 11.* N<sub>2</sub>O *GWP*\* *cumulative MtCO*<sub>2</sub>*we. Chart generated from the original CCAC workbook data [SI-3]. The cumulative spread across scenarios is 50 MtCO*<sub>2</sub>*we by 2050.* 



Figure 12.  $CO_2+N_2O$  GWP\* cumulative MtCO<sub>2</sub>we. Chart derived from the original CCAC workbook data [SI-3]. The cumulative spread across scenarios is 65 MtCO<sub>2</sub>we by 2050.



*Figure 13.* CH<sub>4</sub> GWP\* cumulative MtCO<sub>2</sub>we. Chart derived from the original CCAC workbook data [SI-3]. The cumulative spread across scenarios is 426 Mt MtCO<sub>2</sub>we by 2050.



*Figure 14. All-GHGs GWP\* cumulative MtCO*<sub>2</sub>*we pathways based on the cumulative sum of all-GHG annual GWP\* values in column J of the CCAC scenario worksheets [SI-3].* 



All-GHGs CCAC non-standard GWP\* - CUMULATIVE MtCO<sub>2</sub>we

Figure 15. All-GHG cumulative CO<sub>2</sub>we tonnage pathways, equivalent to scaled versions of the °C pathways shown in Figure 4-3 of the CCAC Technical Report [SI-2]. Chart generated from the original CCAC workbook data [SI-3]. The CCAC values here are derived from a notional GWP\* calculation in column AR of the scenario spreadsheets, but using a GWP\* equation with  $\Delta t=1$  rather than  $\Delta t=20$ . Whereas, as noted in section 2.2.3 above, all of the identified literature from the originators of GWP\* has used  $\Delta t=20$ .

All-GHGs Comparing Excel standard & non-standard GWP\* - CUMULATIVE MtCO2we



Figure 16. Comparing the CCAC aggregated all-GHG scenario pathways ( $\Delta t=1$ ) as dashed lines (as also shown in Figure 14) relative to the GWP\* cumulative CO<sub>2</sub>we pathways ( $\Delta t=20$ ).



All-GHGs Comparing Excel standard & non-standard GWP\* - CUMULATIVE  $MtCO_2we$ 

Figure 17. Showing the temperature commitment (solid lines) pathway and the non-standard GWP\* (dashed) forcing commitment pathways in Figure 16, but also overlaid with the addition of GWP\* cumulative CO<sub>2</sub>we pathways (dashed and dotted lines) given by the parameters as per the updated GWP\* equation shown by Smith et al [SI-5]. The Smith et al [SI-5] GWP\* cumulative CO<sub>2</sub>we values (dashed and dotted lines) are each 1.13 times the Figure 14 (solid line) values.

## 2.3 Note on TCRE conversion and equal per capita (EPC) upscaling

#### 2.3.1 TCRE tonnage-temperature conversion

The CCAC methodology uses the IPCC AR6 [SI-11] value for transient climate response to cumulative  $CO_2$  emissions (TCRE) to convert cumulative GWP\* tonnage values into the estimated impact on global warming commitment of Ireland's emissions for 2021 to 2050, by-gas and for aggregate  $CO_2+N_2O+CH_4$ , as shown in the charts in Figure 4-3 in CCAC [SI-2]. The "best estimate" AR6 TCRE value of 1.65°C per 1000 PgC equates to 0.45°C per TtCO<sub>2</sub> or 2220 GtCO<sub>2</sub> per °C. Therefore, all of the GWP\* annual or cumulative CO<sub>2</sub>we tonnage charts in the previous section can be directly converted to "best estimate" warming commitment charts in °C by dividing MtCO<sub>2</sub>we values by 2,220,000 MtCO<sub>2</sub>.

#### 2.3.2 Equal per capita (EPC) upscaling

The CCAC global Paris Test threshold is assessed as a global multi-gas emissions budget, in tonnes of cumulative  $CO_2$  warming equivalent ( $CO_2$ we) or, equivalently (via TCRE scaling) as a global temperature increase ( $\Delta$ T) contribution from that basket of gases (°C). CCAC [SI-2] identifies a  $CO_2$ -only value of 500 MtCO<sub>2</sub> from Table SPM.2 of AR6 WGI [SI-11] corresponding to limiting global temperature increase to 1.5°C with 50% likelihood. Therefore, in assessing Ireland's carbon budgeting, this 1.5°C with 50% likelihood goal is the CCAC's interpretation of global action consistent with the Paris Agreement temperature goal.

As a "Paris Test", the CCAC technical report [SI-2], p. 75, compares the temperature impact of the carbon budgets with the 1.5°C goal by upscaling Irish 2021-2050 cumulative  $CO_2$ we emissions, for  $CO_2+N_2O+CH_4$ , to the global level on a population basis and comparing the outcome with an estimated "available" global temperature budget for these gases remaining as of start-2021.

Therefore, the CCAC Paris Test methodology requires an assessment of the global  $CO_2+N_2O+CH_4$  budget, the threshold corresponding to a 50:50 likelihood of limiting to  $1.5^{\circ}$ C, that remains available from a given starting reference date for the emission scenarios (defined as the start of 2021)<sup>1</sup>. This global absolute budget threshold can be divided by the reference year global population (7,860 million) giving a common, available global equal per capita  $CO_2$ we value applicable to all Parties. In the CCAC approach, as in previous work by McMullin and Price [SI-12], Ch. 7. the Paris Test threshold for each UNFCCC Party is given by dividing the absolute global EPC value (tonnage  $CO_2$ we or °C) by the fraction of the global population in each Party territory in the reference year. CCAC [SI-2]) used a value of 5.003 million for Ireland's population in 2021.

To actually implement the Paris Test at a global ("upscaled") or a Party ("downscaled") level, in either emissions (CO<sub>2</sub>we) or temperature (°C) terms, the transformations involved are all linear: EPC scaling between national and global levels via relative population; and scaling between emissions and temperature via TCRE. The Test *outcome* will thus be the same in either upscaled or and downscaled form.

To express the test at global level, a national scenario value for 2021–2050 impact (MtCO<sub>2</sub>we or °C) is *upscaled* to global level (multiplied by the ratio of global to national populations). Such an upscaled test, using global-level  $\Delta$ T commitment contribution in °C, is presented for Ireland in the CCAC technical report [SI-2]. However, it is arithmetically equivalent, and would arguably be more straightforward and comprehensible for national-level stakeholders, to use a Paris Test expressed directly in *national emissions* (MtCO<sub>2</sub>we) terms. That is, to compare the scenario CO<sub>2</sub>we tonnage value with a corresponding Paris Test threshold value, which is effectively the population weighted EPC *downscaling* of the assessed global absolute value.

<sup>&</sup>lt;sup>1</sup> This methodology thereby enables a common but differentiated responsibility budget approach to emissions from the reference year onwards (common to all Parties in the reference year and differentiated by actual Party emissions thereafter). However, it is crucial to understand that this approach still implicitly grandfathers all Party historical responsibility for emissions prior to the reference date. It is a separate question as to how much of this should be addressed by additional efforts under the Paris Agreement to ensure equitable implementation as required by Article 2; but the scale of this "still outstanding" differential historical responsibility is clearly critically dependent on the specific choice of reference year.

## 2.4 Critiques A-E: Tabular summary of effects

Table 1 shows the Paris Test thresholds and scenario values following the CCAC technical report [SI-2] Paris Test *methodology*, with the assessed quantitative improvements (Critiques A-E) in both upscaled (a) and equivalent downscaled (b) forms.

Table 1:Section (a) shows upscaled Paris threshold values in °C for PT as of 2050, with PT pass/fail differences for each scenario, firstly, showing the CBTR PT threshold and outcomes, followed by successive quantitative adjustments, (A) to (E). Section (b) shows the downscaled values in  $MtCO_2we$ , equivalent to the corresponding values in (a) via national population-weighting and TCRE. Pass/Fail in Green/Red sharing respectively.

		National Scenarios (NS)					
(a) Global ΔT (°C): Upscaled PT for NS	E51- A51	E57- A40	E61- A33	E65- A25	E69- A19		
CBTR warming contribut.	100 (10 2050) =	-0.05	0.05	0.11	0.17	0.25	
Paris Test threshold basis (NCO*) Threshold			Scenario 2050 minus PT threshold				
CBTR PT outcome	0.23	-0.29	-0.19	-0.12	-0.06	0.02	
(A) Adjusted NS warming contribution vali	on (in 2050) for dated GWP* =	0.01	0.11	0.17	0.24	0.31	
		Scenario 2050 minus PT th				reshold	
(B) Align global budget to implicit sharing NS reference year of 2021	0.21	-0.20	-0.10	-0.04	0.02	0.10	
(C) Adjust GCB* $_{2021}$ from CO <sub>2</sub> -only to [CO <sub>2</sub> +N <sub>2</sub> O+CH <sub>4</sub> ]	0.15	-0.14	-0.04	0.03	0.09	0.16	
<b>(D)</b> Adjust NCQ*_2021 for projected national IAS scenario	0.07	-0.06	0.04	0.11	0.17	0.24	
(E) Adjust NCQ*_2015 for projected national IAS scenario	-0.04	0.05	0.15	0.21	0.27	0.35	
(b) National MtCO <sub>2</sub> we: Downscaled P'	b) National MtCO <sub>2</sub> we: Downscaled PT for NS			E61- A33	E65- A25	E69- A19	
CBTR warming contribut	ion (in 2050) =	-80	70	160	250	360	
	РТ		_			_	
Paris Test threshold basis (NCQ*)	Threshold	Scenario 2050 minus PT					
CO <sub>2</sub> -only (CBTR)	330	-410	-260	-170	-80	30	
(A) Adjusted NS warming contribution vali	on (in 2050) for dated GWP* =	20	160	250	330	440	
	Scenario 2050 minus PT						
(B) Align global budget to implicit sharing NS reference year of 2021	300	-290	-150	-50	30	140	
(C) Adjust $GCB*_{2021}$ from $CO_2$ -only to [ $CO_2+N_2O+CH_4$ ]	210	-190	-50	40	120	230	
<b>(D)</b> Adjust NCQ*_2021 for projected national IAS scenario	90	-80	60	150	240	350	
(E) Adjust NCQ*_2015 for projected national IAS scenario	-50	70	210	300	390	500	

# **3** An illustrative national scenario for International Aviation and Shipping (IAS)

To include IAS in national Paris Test assessment, a global IAS scenario could be used and the global budget (in CO<sub>2</sub>we terms) could then be adjusted down *prior* to applying global EPC distribution from a given sharing reference year. However, since both access to aviation and the resultant emissions is highly differentiated on a global basis (i.e., highly unequal) there is a strong equity argument that such a globalised distribution of IAS emissions responsibility would be contrary to the Paris Agreement CBDR-RC commitment. A preferred alternative would therefore be to include at least projected national IAS CO<sub>2</sub> emissions (on the standard UNFCCC "bunkering" basis) in the national scenarios before applying the Paris Test (albeit still neglecting non-CO<sub>2</sub> effects). However, in the case study context of Ireland, the current legislative framework explicitly excludes IAS emissions from the domestic "carbon budgets", even though they still necessarily impact on consistency with national effort to meet the Paris temperature goal [SI-13]. Accordingly, in Critique D and E the main paper adopted a methodology of maintaining separate national scenarios for territorial emissions and for IAS and then adjusting the Paris Test threshold (for territorial emissions only) downward by the cumulative amount of projected national IAS emissions up to the specified time horizon (2050). The ultimate test result (at the horizon year) is equivalent; albeit this methodology has the distinct disadvantage of obscuring the temporal evolution of total national warming contribution (particularly the amount and duration of threshold overshoot, which would certainly be affected by the temporal details of the projected IAS emission pathway).

For Ireland, Figure 18 shows an illustrative IAS CO<sub>2</sub>-only scenario comprising the most recent recorded inventory and *With Additional Measures* projections [SI-14] from 2015–2040, and then followed by a (steep) linear decline to a presumed net zero in 2050. This is still an underestimate of this IAS scenario's resultant warming as it does not account for the additional non-CO<sub>2</sub> warming effects arising from aviation [SI-15]. This IAS scenario equates to a cumulative total of 115 MtCO<sub>2</sub>eq for 2021–2050 (upscaled  $\Delta$ T of 0.08°C), or 135 MtCO<sub>2</sub>eq for 2015–2050 (upscaled  $\Delta$ T of 0.09°C).



Figure 18. An illustrative IE IAS scenario in  $MtCO_2eq/yr$  (mostly  $CO_2$ ) comprising WAM projection to 2040 [SI-16] then assumed to proceed linearly to zero by 2050. Excludes non- $CO_2$  warming effects from aviation emissions. The areas under the curve from 2015 and from 2021 are the cumulative emissions values used for downward adjustment of Ireland's  $NCQ^*$  for strictly territorial emissions.

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