



The climate contribution claim model: Current status and future prospects

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1. Background

Almost ten years after the Climate Contribution Claim Model (CCCM) emerged, this fact sheet provides an overview of the current status of the approach. It maps key actors in the field and highlights commonalities as well as differences across proposed frameworks. We shed some light on the most recent public policy developments at different levels that might impact the CCCM and conclude by identifying key areas that merit particular attention in the further refinement and operationalisation of the concept.

As a reference point for comparing frameworks, the fact sheet uses the Contribution Claim Model of the Foundation Development and Climate Alliance (Stiftung Allianz für Entwicklung und Kima – SAEK) and the Wuppertal Institute (WI). The SAEK/ WI Contribution Claim Model requires organisations to follow the steps shown in Figure 1. This fact sheet outlines those steps and briefly explains how the framework operationalises the requirements (SAEK & WI, 2024).

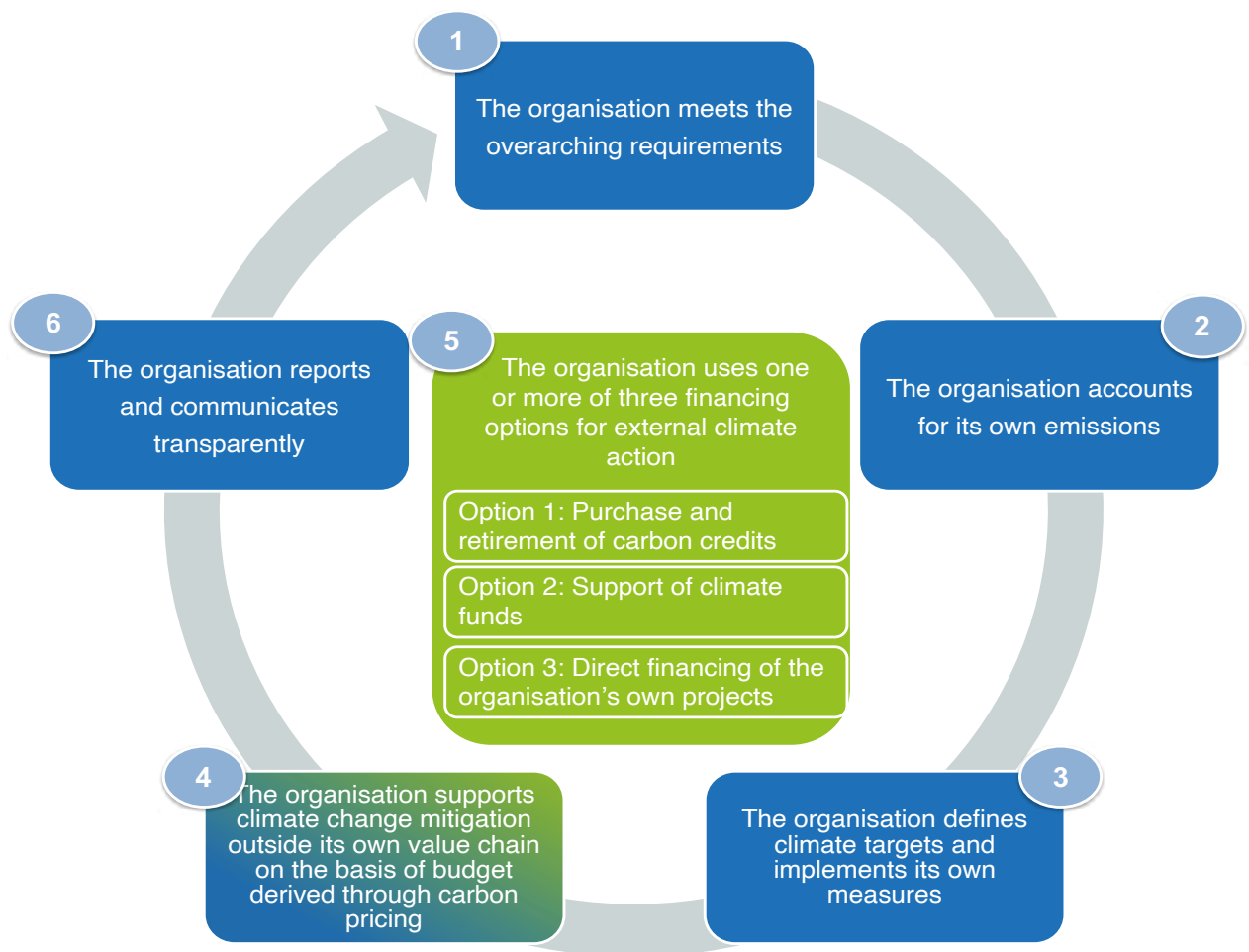


Figure 1: The steps of the Contribution Claim Model. Source: SAEK (2024).

The CCCM in practice

- 1. Overarching requirements:** The organisation commits to the Paris Agreement and the 2030 Agenda and refrains from lobbying activities that undermine ambitious climate change policies. If it belongs to an association that engages in misaligned lobbying activities, the organisation may publicly distance itself from those activities without leaving the association. These overarching requirements help embed sustainable practices in the organisation and ensure that engagement under the CCCM is not used for greenwashing.
- 2. GHG emissions accounting:** The organisation accounts for all emissions (Scope 1, 2 and 3) and obtains external verification of its GHG inventory. It also implements measures to improve data quality. Accounting must align with international standards such as the GHG Protocol or ISO 14064.
- 3. Target setting and emission reductions:** The organisation sets a validated long-term reduction target consistent with the 1.5°C target and adopts a climate strategy with ambitious and transparent interim targets and measures. Validation may be performed by the Science Based Targets initiative (SBTi) or a comparable initiative. The organisation declares that its long-term target aligns with the 1.5°C objective and that it will reduce emissions by at least 90% from the base year level by 2050 the latest. To achieve this, it prioritises effective, near-term emission reduction measures within a comprehensive climate strategy.
- 4. Support for mitigation outside the value chain:** The organisation applies a carbon fee to its ongoing emissions (Scope 1, 2 and 3), with the fee increasing over time to determine the budget for supporting mitigation beyond its own value chain. The organisation discloses the assumptions and organisation-specific considerations that led to the specific carbon fee level.
- 5. External climate action:** The organisation uses one or more financing options that meet defined quality requirements to support mitigation activities. The three proposed options are: 1) purchasing and retiring high-quality carbon credits, 2) supporting projects via a climate fund, or 3) implementing own mitigation activities outside the value chain.
- 6. Reporting and communication:** The organisation reports transparently and makes claims that are not misleading, in line with applicable law and based on achieved results. Disclosures include, among other things, the GHG inventory, reduction targets and internal decarbonisation measures, the applied carbon fee level, and the activities supported outside the value chain.

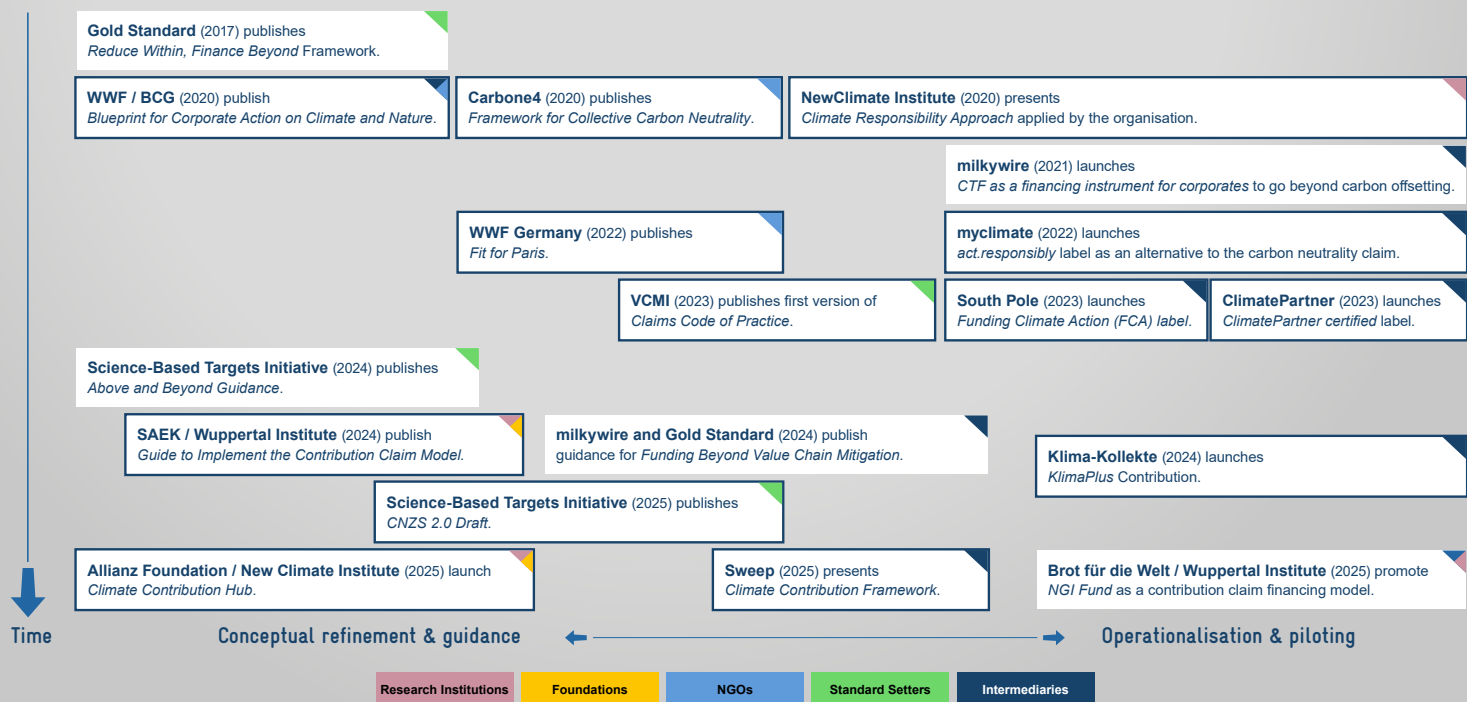


Figure 2:
The evolution of the
CCCM landscape
and key players.
In Chapter 3,
particular attention
is given to the
standards and
frameworks
enclosed by a
solid border.
Source: own illustration.

2. The evolving landscape of the climate contribution claim model

The CCCM emerged shortly after the adoption of the Paris Agreement in 2015 as an alternative to the prevailing carbon offsetting approach in the voluntary carbon market (VCM) (Hermwille & Kreibich, 2016). Its initial impetus was to address concerns about double claiming of emission reductions, which is one form of double counting. With the Paris Agreement, concerns about double claiming became more salient, calling into question the basic functioning of traditional offsetting and the role of the VCM as a provider of carbon credits. Until then, most VCM projects were hosted in economies not covered by international climate regulation (notably many developing countries and the United States), where double claiming attracted less scrutiny. While the CCCM offered an early possible solution to the double claiming issue, it was not widely adopted. Instead, the VCM was long marked by a contentious debate between advocates of avoiding double claiming and those favouring a more lenient approach.

Today, numerous actors are working on CCCM-related approaches, including some companies that had previously opposed any alternatives to offsetting. As Figure 2 above illustrates, some organisations focus primarily on conceptual refinement and guidance development (left side), while others emphasise the operationalisation of the approach (right side). Although a clear attribution of actors to one category is not always possible, a gap between conceptual work and practical application is evident. This may partly explain the differences among the different CCCM-frameworks proposed to date, which are examined in the following sections.

3. Commonalities and differences of existing contribution claim frameworks

Using the different steps of the SAEK/ WI Contribution Claim Model shown in Figure 1 as a reference, this section outlines commonalities and differences among selected frameworks depicted in Figure 2. While the emphasis is on application at the organisational level, some frameworks can also be applied by individuals (Klima-Kollekte, n.d.; myclimate, 2024) or to products, operations and events (ClimatePartner, 2025; Klima-Kollekte, n.d.; myclimate, 2024; South Pole, n.d.). Some frameworks highlight specific dimensions, such as “responsibility” in NewClimate Institute’s Climate Responsibility Approach or “nature” in WWF and BCG’s Blueprint for Corporate Action on Climate and Nature (NewClimate Institute, 2020; WWF & BCG, 2020). Terminology also varies across frameworks for similar design features. Regarding the financial contribution organisations are expected to make, some refer to “financing” or “funding” (e.g., Carbone 4, 2020; SBTi, 2025; South Pole, n.d.; VCMI, 2025) while others speak of “investing” in climate action (ClimatePartner, 2025; WWF & BCG, 2020). In all cases, however, no financial return on investment is intended. For clarity, we apply uniform terminology across the frameworks discussed below.

3.1. Overarching requirements

CCCM frameworks can establish overarching requirements for organisations that intend to use this approach. These requirements are not technical necessities, as they do not define the level of the financial contribution or enable the operation of the approach. Rather, they serve a governance function by ensuring that the organisation is committed to the goals a framework promotes. For example, some frameworks require a public commitment to the Paris Agreement (NewClimate Institute, 2020; SAEK & WI, 2024), and some go further by requiring organisations to declare that they do not engage in activities that undermine ambitious climate policies (SAEK & WI, 2024; VCMI, 2025). By contrast, other frameworks (ClimatePartner, 2025; myclimate, 2024; South Pole, n.d.) do not include overarching requirements beyond those necessary for the technical operation of the approach.

3.2. GHG inventory

A robust GHG inventory is essential for applying the CCCM at the organisational level. Accordingly, all frameworks require the calculation and measurement of emissions. For GHG accounting, the frameworks rely on established approaches (GHG Protocol or ISO 14064-1 Standard) or permit other methodologies that are consistent with these standards (e.g., Carbone 4, 2020; myclimate, 2024; SAEK & WI, 2024; South Pole, n.d.; VCMI, 2025).

System boundaries are another key parameter. Several frameworks require inventories that cover 95% or more of emissions (NewClimate Institute, 2020; SAEK & WI, 2024; SBTi, 2025; VCMI, 2025), while others allow limited flexibility with regard to Scope 3 emissions, which are often harder to quantify (myclimate, 2024). Where frameworks are applied not at the organisational level but to specific operations or products, system boundaries are defined for the relevant unit (e.g., ClimatePartner, 2025; South Pole, n.d.).

3.3. Target setting and implementation of internal measures

To align with the temperature goals of the Paris Agreement, organisations should set both near-term and long-term reduction targets. Near-term targets typically cover the next 5-10 years, while long-term targets are to be achieved by 2050 at the latest. Target setting is a key requirement across all frameworks, although the level of rigor varies. Some frameworks require all targets to be science-based (SAEK & WI, 2024; VCMI, 2025; WWF & BCG, 2020), while others mandate science-based near-term targets and recommend aligning long-term targets with science-based pathways (ClimatePartner, 2025; South Pole, n.d.). The frameworks also emphasise different implementation aspects. The Climate Responsibility Approach centres on a vision of a zero-emissions future (NewClimate Institute, 2020). The Voluntary Carbon Market Initiative (VCMI) expects progress toward near-term targets, including disclosure of financial allocations for mitigation (VCMI, 2025). ClimatePartner, in turn, requires companies to increase the share of renewable electricity toward 100% by 2030 (ClimatePartner, 2025).

3.4. Supporting climate action outside the value chain

Promoting climate action outside the value chain as a form of responsibility for climate impacts is a core component of the CCCM which is addressed across all frameworks. However, the key difference lies in how the required level of support to be provided is determined. Some of the frameworks use the tonne-for-tonne approach known from traditional offsetting, which requires one carbon credit to be purchased and retired per each tonne of GHG emitted (e.g., Klima-Kollekte, n.d.; myclimate, 2024; VCMI, 2025). In turn, the money-for-tonne approach applies a carbon fee to an organisation's emissions to derive a budget (e.g., NewClimate Institute, 2020; WWF Deutschland, 2022). The carbon fee can increase over time to reduce entry barriers and enable rising ambition. Both the tonne-for-tonne and the money-for-tonne approach can be applied to all or a subset of an organisation's emissions, aligning the framework with the organisation's ability to pay. Less common, the money-for-money approach derives the budget from financial metrics (e.g., allocating a fixed share such as 1% of profits) rather than emissions (Sweep et al., 2025). The SBTi's Draft CNZS 2.0 "ongoing emissions framework" reflects a similar logic (SBTi, 2025, p. 39).



3.5. External climate action

Depending on how the level of support is determined, organisations have several options to finance external climate action. The most common approach is to purchase and retire carbon credits. Other options include channelling support through climate funds or financing and implementing own projects. While some frameworks focus on carbon credits (e.g., ClimatePartner, 2025; Klima-Kollekte, n.d.; South Pole, n.d.), others allow for a broader set of instruments (SAEK & WI, 2024; WWF & BCG, 2020). The chosen mode of financial support also shapes the range of eligible activities and project types. Frameworks based on carbon crediting typically limit support to projects with immediate, quantifiable mitigation outcomes that can be directly attributed to the financed activity (e.g., myclimate, 2024; VCMI, 2025). In contrast, frameworks that provide support via funds or direct project finance can encompass a much wider scope (NewClimate Institute, 2020; SBTi, 2025; WWF & BCG, 2020). These can include more indirect pathways to climate action (e.g., capacity building or advocacy support) and extend beyond climate change mitigation to areas such as adaptation or loss and damage.

3.6. Transparency, reporting and communication

To track progress, existing frameworks use different transparency and reporting approaches. In many cases, organisations must report annually on current emissions and target progress and disclose this information publicly (e.g., ClimatePartner, 2025; NewClimate Institute, 2020; VCMI, 2025). Some frameworks operate digital platforms with tracking numbers or QR codes that display an organisation's targets and list the supported projects (ClimatePartner, 2025; myclimate, 2024; South Pole, n.d.). The WWF Climate Mitigation Blueprint further recommends that companies disclose their internal carbon fee along with the assumptions underpinning the fee (WWF & BCG, 2020). Several frameworks also include forward-looking elements, by requiring reporting on challenges, barriers, and planned actions to address them (NewClimate Institute, 2020; SBTi, 2025).

Regarding communication of the CCCM, there is currently no common terminology, and only some frameworks suggest using labels and claims. The Guide to Implementing the Contribution Claim Model by SAEK/ WI outlines characteristics that a potential label should have – for example, it should describe the action implemented rather than the intended objectives, and it should be memorable (SAEK & WI, 2024). Examples of existing labels include “Funding Climate Action” (South Pole, n.d.), “Engaged for Impact” (myclimate, 2024) and “ClimatePartner certified” (ClimatePartner, 2025), while VCMI provides for different types of “Carbon Integrity Claims” (VCMI, 2025).

4. Key policy developments at the international level, in the EU and in Germany

The CCCM does not operate in a vacuum but is shaped by policy frameworks at multiple levels. The following summarises key developments at the international level, within the EU and in Germany.

At the **international UNFCCC level**, recent developments under Article 6 of the Paris Agreement and in relation to climate finance are particularly relevant for the CCCM.

At COP29 in Baku, Parties adopted the Article 6 rulebook, operationalising the Paris Agreement Crediting Mechanism (PACM) under Art. 6.4. The mechanism will issue two unit types: (1) Article 6 emission reductions (A6ERs) as international transferred mitigation outcomes (ITMOs) with corresponding adjustments, eligible for offsetting; and (2) mitigation contribution units (MCUs) without corresponding adjustments, which private entities can use to make contribution claims. Hence, the CCCM is formally recognised in the UNFCCC context, and companies can purchase UN-validated credits that meet defined quality thresholds. In 2025, the Supervisory Body of the Mechanism (SBM) adopted a set of standards and tools to enable methodology development and the implementation of mitigation activities.

Article 6.8 on non-market approaches (NMA) could be another avenue to operationalise contribution claims. However, progress on Art. 6.8 is slow, with the NMA platform currently only listing three approaches (UNFCCC, 2025b), and the bilateral governance framework may not fully align with the CCCM rationale.

Another overarching development at UN-level that may become relevant for the CCCM is the adoption of the new collective quantified goal (NCQG) at COP29. In addition to the core target for developed countries to provide USD 300 billion annually by 2035, the NCQG also stipulates an aspirational target to scale up finance to USD 1.3 trillion by the same year (UNFCCC, 2025a). This comprehensive call spans public and private sources, increasing the interest in tracking and recognising private sector climate finance – including finance mobilised via the CCCM. It will therefore be crucial to ensure that any future CCCM framework allows for private climate finance reporting by ensuring that the parameters monitored during the project lifecycle align with the common climate finance reporting provision.

In the **European Union**, important climate policy developments are linked to the Green Deal, with which the EU aims to become the first climate-neutral continent by 2050. To achieve this, multiple legislative initiatives have been launched, some of which directly or indirectly affect companies willing to support climate action outside their value chains.

Although many of the initiatives have been delayed or diluted amid a broader pushback on sustainability policies, a major step toward consumer protection was taken with the adoption of the Empowering Consumers Directive (EmpCo) in 2024. EmpCo aims to protect consumers from misleading environmental claims and to increase transparency. It applies to all environment- and climate-related claims, including “carbon neutrality” claims. At the product level, claims based on carbon offsetting are categorically prohibited, while company-level claims are still permitted. EmpCo also restricts the use of labels by introducing harmonised requirements and third-party verification (EU, 2024).

EmpCo is supplemented by the Green Claims Directive, which intends to set requirements for companies to substantiate their environmental claims (including those based on carbon credits). In a positioning from June 2024, the Council of the EU proposed to distinguish between offset claims and contribution claims (Council of the EU, 2024). One year later, however, the legislative proposal was put on hold.

In a similar vein, existing environmental disclosure rules were extensively revised in the Omnibus package, including the Corporate Sustainability Due Diligence Directive (CSDDD) and the Corporate Sustainability Reporting Directive (CSRD). Leveraging the European Sustainability Reporting Standards (ESRS), companies must disclose their (intended) use of carbon credits. Trilogues for both directives concluded in December 2025, with the outcomes significantly narrowing the scope of application and weakening the original provisions (for details see Uhlig, 2025).

In **Germany**, corporate environmental claims are governed by the Act Against Unfair Competition (Gesetz gegen den unlauteren Wettbewerb, UWG), which prohibits misleading practices and requires substantiation of the claims made through transparent disclosure of essential information (UWG, 2025). In recent years, several companies have been successfully sued under the UWG, for misleading consumers and investors (von Unger & Bröcker, 2024). Remaining interpretive ambiguities are expected to be addressed in the upcoming UWG revision. The German Bundestag is currently debating a draft bill to transpose EmpCo provisions into national legislation (Deutscher Bundestag, 2025).

5. Key areas for further development

The following section briefly outlines key considerations for designing and implementing CCCM frameworks that use of the money-for-tonne approach. We focus on this approach as it enables support for a broad spectrum of climate action while creating a strong incentive to accelerate internal decarbonisation (Kreibich, 2024).

5.1. Why get involved? Promoting private sector participation

Uptake of the CCCM has been limited to date, raising fundamental questions about how to stimulate greater private sector engagement. One avenue is to refine the frameworks themselves and better align their design with corporate interests – without compromising integrity or ambition. This includes addressing company needs around communication (e.g., storytelling, labels, claims). A second avenue is to promote a broader narrative emphasising the responsibility of organisations to address their ongoing emissions. This is particularly relevant as elements of sustainability regulation are currently being rolled back. Contrary to the prevailing narrative, parts of the industry are concerned about this regression. Building on the systems and processes established to comply with now-weakened rules, there is an opportunity to align such organisations with the goals of the Paris Agreement. In this context, the CCCM could offer a shared platform for a coalition of progressive companies, enabling mutual learning and positive network-effects.

5.2. How much? Defining the climate contribution level

In a CCCM framework that builds on the money-for-tonne approach, two key parameters determine the extent to which an organisation is expected to support climate action beyond its own value chain: emissions coverage (system boundaries) and the carbon fee level. Coverage can range from 100% of emissions (NewClimate Institute, 2020; SAEK & WI, 2024) to an initial fraction of 1% (SBTi, 2025). Greater coverage is more ambitious but may reduce corporate uptake of the framework, potentially limiting overall impact. Control over emissions also varies considerably – particularly across Scope 3 categories – raising the question of whether some emission categories should be treated differently.

Regarding the carbon fee level, frameworks can set a uniform price, a minimum price, a price range (price collar), or allow companies to choose their own level. Indicative benchmarks include the social costs of carbon, marginal abatement costs, or prices set by policy instruments (e.g., carbon taxes or ETS allowance prices) (Climate Contribution Hub, 2025). While these can inform decisions, the final carbon fee is ultimately a policy choice shaped by assumptions, target sectors and organisations, and the theory of change. It should also reflect core design features – such as the framework’s transparency standards. A related design choice is whether carbon fee levels should be uniform across all emission scopes or differentiated by scope or even subcategories (Milkywire, 2024). The design of both parameters could further differentiate between sectors to account for different emission profiles and business characteristics (e.g., high- vs. low-emitting sectors, share of different scopes in total emissions, revenue per tonne of CO₂). In short, there are multiple levers that can improve alignment of the framework design with real-world corporate circumstances. At the same time, extensive fine-tuning increases complexity and may reduce overall transparency, making the definition of contribution levels a balancing act.



5.3. What to support? Eligible activities and their impact

Unlike carbon offsetting, which follows a tonne-for-tonne logic and requires the supported activity's impact to be expressed in tonnes of CO₂e reduced, avoided or removed, the money-for-tonne approach applied in the CCCM allows for additional impact metrics to be used – significantly broadening the range of eligible activities. While climate action remains the core focus, the CCCM is not limited to mitigation; it can include activities that strengthen resilience, support adaptation or address climate change-induced impacts (loss and damage). This also opens the door to enabling activities that advance climate action more broadly, such as capacity building or climate advocacy.

Despite this broad theoretical scope, support should be targeted to activities with the highest impact in the specific regional context. Robust eligibility criteria are essential to guide activity selection. Priority could be given to activities that face structural barriers to accessing climate finance – for example, mitigation opportunities outside corporate value chains and that are thus beyond companies' decarbonisation strategies. Similarly, emission sources and sinks that fall outside national inventories and policy mandates may be particularly well-suited. In all cases, ensuring national ownership and reflecting local preferences and needs is critical.

Eligibility can also be informed by the feasibility of assessing and measuring impacts, raising fundamental questions: Must impacts be quantified? What evidence is required, and what level of accuracy is sufficient to substantiate the claims organisations intend to make? On impact measurement and monitoring, reporting and verification (MRV), there is extensive experience from both the VCM and development cooperation or climate finance. The CCCM can integrate these bodies of practice: concepts from the (voluntary) carbon market, such as baseline setting or third-party validation, can be combined with development cooperation approaches that go beyond carbon accounting to capture broader outcomes. A robust activity selection process – guided by clear principles and aligned with stakeholder expectations, including suitability for impact assessment – is crucial for the success of practical CCCM application.

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