**ECOLOGY AND CREATION CARE**
(A&P 2018, p. 360-63, 13)

**Report on the 2017 General Assembly’s Carbon Footprint**

The 2009 General Assembly adopted an additional motion requesting information on the cost of holding a carbon neutral General Assembly. In response to this motion, Justice Ministries noted this is not possible because calculating the full carbon footprint of the General Assembly is not possible. Justice Ministries cannot, for example, calculate the energy used to power the General Assembly venues, or emissions from food and waste generated by the General Assembly participants. Instead, the 2010 General Assembly adopted a motion to calculate the carbon emissions for the General Assembly participants based on air and ground travel to symbolically reflect the ecological cost of meeting. The General Assembly also adopted the recommendation that the information on the General Assembly’s carbon footprint be used to “assist the church in developing policies and strategies that will reduce the General Assembly’s carbon footprint.” (A&P 2010, p. 36)

In 2017, the General Assembly participants drove 122,774 kilometres producing approximately 22,800 kg of CO2e. 115 participants flew, emitting 116,512 kg of CO2e. The total emissions for 326 participants of the 2017 General Assembly is 139,912 kg of CO2e, an average of 429 kg per person (0.429 tonnes).

**Why Monetize the General Assembly’s Carbon Footprint?**

A carbon tax monetizes greenhouse gas emissions (GHG). The objective is to incentivize actions and activities that reduce GHG emissions. The less emitted, the lower the fee. Conversely, money generated may be invested in actions and activities that assist people to respond to the increasingly dangerous and expensive costs of climate change.

A carbon tax does not reduce the carbon footprint of the General Assembly. The only way to do that is to reduce the amount of travel to the General Assembly. It is also different than a carbon offset. A carbon offset is a credit for greenhouse gas reductions achieved by one party that can be purchased and used to compensate (offset) the emissions of another party. For example, renewable energy companies, such as wind or solar, can create carbon offsets by displacing fossil fuels. There are other types of offsets, including those that absorb carbon dioxide from the atmosphere.

The purpose of this report is to recognize the ecological cost of meeting, and the church’s contribution to climate change. It is also to acknowledge that those who have contributed the least to climate change are disproportionately affected by the impacts of climate change and are, often, the least able to adapt to climate change.

With this rationale in mind, the following is a proposal for the development of a creation care levy.

**What are the Consequences and Costs arising from Climate Change?**

For people in the Global South, and the North (Arctic region), the impacts of climate change are not future threats, they are present dangers, some with catastrophic impacts. Droughts kill crops and reduce access to water for animals and people. Extreme weather events (e.g. hurricanes) increase in frequency and intensity. Rising sea levels threaten the existence of island nations such as the Maldives and Vanuatu.

Melting ice threatens the survival of Northern peoples. Sheila Watt-Cloutier, a Canadian Inuit and Order of Canada recipient, brings attention to the deadly impact of climate change on the lives and traditions of her people:

> The weather, which we had learned and predicted for centuries, had become *uggianaqtuq* – a Nunavut term for behaving unexpectedly, or in an unfamiliar way. Our sea ice, which had allowed for safe travel for our hunters and provided a strong habitat for our marine mammals, was, and still is, deteriorating. I described what we had already so carefully documented in the petition: the
human fatalities that had been caused by thinning ice, the animals that may face extinction, the crumbling coastlines, the communities that were having to relocate – in other words, the many ways that our rights to life, health, property and a means of subsistence were being violated by a dramatically changing climate. (Cloutier, Right To Be Cold)

The costs of global warming are increasing. The size and intensity of forest fires are likely to grow. A study by Rafat Alam, an economist at MacEwan University in Edmonton, estimated that the direct and indirect costs of the Fort McMurray fire in 2016 were $9.9 billion. This included the costs of repairing and replacing buildings and infrastructure, the initial estimates of indirect costs, such as environmental damage, lost timber and medical treatment for residents and firefighters. Alam recommended that municipal and industrial planners take into account the costs outlined in his report as they develop policies and programs which consider the vulnerability of communities to the increasing probability of catastrophic fires.

British economist Nicolas Stern prepared a groundbreaking report on the economics of climate change in 2006. He concluded that the cost of inaction could range from 5% to 20% of the global Gross Domestic Product (GDP) and estimated that 1% of the global GDP is needed to tackle climate change. In 2008, he increased this estimate to 2%. The impact of the Stern Review was to introduce economics (with specific expense figures) into the discussion about climate change.

The 2017 General Assembly received and adopted a narrative report (with no recommendations) about monetizing its carbon footprint. It is helpful to note that the 1991 General Assembly adopted a report indicating that the reduction in fossil fuel use in order to limit carbon dioxide emissions that contribute to global warming, needs to be a Canadian priority and that funding of research and development of clean, renewable energy resources must be increased by redirecting it away from conventional fossil fuel and nuclear energy recognizing that monetizing carbon can provide resources to address climate change. (A&P 2017, p. 387; A&P 1991, p. 258–89)

**Why consider a Creation Care Levy**

In Luke 19:1–10, Jesus encounters Zaccheus, a chief tax collector. As a tax collector Zaccheus would have been seen as someone who made money at the expense of people in his community. As a chief tax collector, he would have had people in his employ who would have done the same. Zaccheus would have had a “cut” of this as well. Zaccheus aided and abetted the financial extortion of his fellow community members. As a tax collector for the Roman Empire, he would have been seen as being complicit with Roman rule; an oppressing force for the Jewish people. That Jesus would single him out and ask for a dinner invitation would have been a very unpopular choice. Why would Jesus do this?

In response to his encounter with Jesus, Zaccheus shows remarkable penitence. He pledges to give half his wealth to the poor and to pay back to each person he extorted four times what he stole. Why would Zaccheus do this?

The World Bank reports that the average Canadian emits approximately 15,100 kg of CO2 annually while the average person in India emits 1,700 kg. The Stern Review quantified the economics of climate change. It also stated that the ethics of adaptation implies strong support from the “rich countries to the most vulnerable”.

The Accra Confession was adopted by delegates of the World Alliance of Reformed Churches (now called World Communion of Reformed Churches) in Accra, Ghana, in 2004, based on the theological conviction that economic and environmental injustices require Reformed churches to respond as a matter of faith in the gospel of Jesus Christ. “Being faithful to God’s covenant requires that individual Christians and the churches take a stand against current economic and environmental injustices… [We are called] to hear the cries of people who suffer, and the woundedness of creation itself, over-consumed and under-valued by the current global economy.” (World Alliance of Reformed Churches)

Published in 2004, the Accra Confession envisions a prophetic role for churches in creation care. It outlines these principles: 1) Justice is a matter of faith; 2) The unity of the church is critical (recognizing a context of
globalization where issues can divide churches in and across countries); 3) The church stands in solidarity with persons who are suffering and struggling. (World Alliance of Reformed Churches, p. 1)

The encounter between Jesus and Zacchæus reveals how a tax collector who has harmed his neighbours recognizes a responsibility to pay for the harms done and to prioritize care for vulnerable people as a focus for reparation. What does Jesus hear from the voices of peoples and ecosystems groaning under the destructive forces of climate change? Would an encounter with Jesus in the midst of this suffering call us to actions of reparation for the harms done?

Genesis 2:15 invites us to “keep” the Garden of Eden. Shamar, Hebrew for “to keep”, is an act of protection and care-giving. It is the same word used in the blessing “may the Lord bless you and keep you”. (Numbers 6:24) Humankind is blessed, and bound, by God to care for, not to dominate or own, creation. The Bible portrays God as the source and sustainer of life (Isaiah 40:28–29), shepherd (Ezekiel 34:15), creator and provider (Psalm 104) and compassionate liberator (Exodus 3:7–8). Our care for creation must reflect God’s care. (Living Faith 2.4.1)

If a carbon tax leads to action and activities to reduce carbon emissions, a creation care levy is an acknowledgement of the ecological cost of meeting and tangibly demonstrates creation care.

**How could a Levy be Set Responsibly?**

Systems and rates of carbon taxation vary widely. Alberta’s carbon tax is $20 per metric ton. British Columbia’s is $30 per ton. Ontario and Quebec initiated cap-and-trade programs that cost carbon at approximately $19.40 per ton. (Tasker) Other provinces are still working on a plan, or have rejected the Canadian government’s requirement that provinces establish carbon taxes.

Other countries have set higher costs. The cost in Finland in 2013 was $48 CAD per ton. In Norway the prices vary across sectors. The highest taxes, set at $70.75 CAD in 2016, are paid by the oil and gas sector because they are the highest carbon emitters. The Stern Review, calculated into today’s figures, puts a cost on carbon at $85 USD per ton. (Kahn)

A Presbyterian creation care levy of $20 per ton (comparable to rates in Alberta, Ontario and Quebec) would total $2,798. A levy of $35 per ton (for comparison) is $4,665. A levy of $70.75 (comparable to Norway’s rates) is $9,834.25.

There is a strong case to be made that the historically (since the Industrial Revolution in the 1800s) high-emitting countries in the Global North have a burden of responsibility for harms (and costs) from climate change that fall disproportionally on the Global South. As a church, can we encounter Jesus in the groaning of God’s earth and peoples? This is a moment of public witness. Responding to climate change is a choice. Not responding to climate change is also a choice. Both have profound faith dimensions.

This report recommends that the General Assembly set a creation care levy at $20 per metric ton of CO2e, based on the carbon emissions from air and ground travel by the General Assembly participants (commissioners, young adult representatives, student representatives, staff and resource people).

**Who will Pay the Creation Care Levy?**

Determining who pays the ecological cost of holding the General Assembly is a challenging question. The cost of the General Assembly is covered by Presbyterians Sharing, with the cost of commissioner meals paid by presbyteries. The costs for resource people sent by committees and agencies are paid out of budgets funded by Presbyterians Sharing.

This report recommends that a creation care levy be averaged per person (so that participants traveling longer distances are not unfairly penalized). The cost per person, based on the 2017 General Assembly, carbon footprint is $8.58. This report recommends that each presbytery pays the levy for their commissioners and
that Presbyterians Sharing, through the operating budget of the committee or agency that sends them, pays the levy for staff and resource people. If approved, the levy would take effect at the 2019 General Assembly.

Who will the Levy Help?

Rooted in the Accra Confession’s principles of church unity and solidarity with persons who are suffering and struggling, this report recommends that the creation care levy be directed to our partner through PWS&D – the Canadian Foodgrains Bank’s Climate Fund. This fund supports Canadian Foodgrains Bank partners who are working with smallholder farmers on techniques to adapt to climate change.