

# The averaging bias – a short explanation or ask your tax consultant ...

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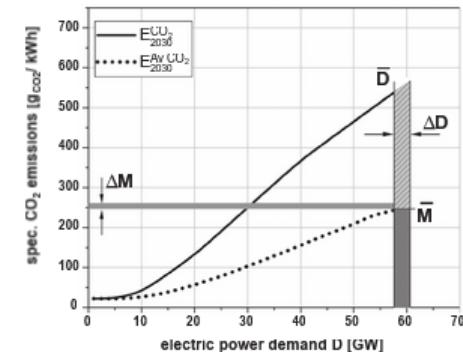
EDITOR'S CHOICE

ZAMM

**The averaging bias - A standard miscalculation, which  
extensively underestimates real CO<sub>2</sub> emissions**

Thomas Koch<sup>1</sup> | Thomas Böhlke<sup>2</sup>

FIGURE 6 Graphical illustration of Equations (50) and (51). Please note that the depicted areas represent  $\bar{M}(\bar{D})\Delta D$  and  $\bar{D}\Delta M(\bar{D}, \Delta D)$



# Motivation (example)

Und wie viel CO<sub>2</sub> sparte das ein? Das kommt dann vor allem auf den Strommix an, mit dem man diese E-Autos lädt. Geht man davon aus, dass Elektroautos übers Jahr gesehen ungefähr den Durchschnittstrom laden, ist ihr indirekter Klimafußabdruck leicht zu errechnen: Man benötigt ihren Verbrauch (in kWh pro Kilometer), und die Menge an CO<sub>2</sub>, die im Jahresmittel mit dem deutschen Kraftwerkspark pro kWh anfällt.

Im Kraftwerkspark gibt es Wind- und Photovoltaikanlagen sowie Wasserkraft, Atomkraft und Biogas, also CO<sub>2</sub>-arme Erzeuger, ebenso wie Öl-, Gas- und Kohlekraftwerke. 2020 entstanden im Mittel laut vorläufigen Daten des Umweltbundesamts **366 Gramm pro Kilowattstunde deutschen Stroms**, immerhin **400 Gramm** oder **52 Prozent** weniger als noch 1990. Bei einem durchschnittlichen Verbrauch der E-Autos auf 100 Kilometer von **18 kWh** macht das rund **66 Gramm CO<sub>2</sub> je Kilometer** oder **6,6 Kilogramm auf 100 Kilometer**.

Source: typical calculation with simplified approach

$$\text{Anstieg CO}_{2e} [\text{g/h}] = M \cdot \Delta D$$

$$66[\text{g/km}] = 366 [\text{g/kWh}] \cdot 18 [\text{kWh/100km}]$$

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## Simplified formula (underestimates CO<sub>2</sub>-emissions)

An example for such a simplified formula to analyze the additional CO<sub>2</sub> emissions per time interval  $\Delta F(\bar{D}, \Delta D)$  caused by additional electric power  $\Delta D$  (unit: Watt) is the direct utilization of the average CO<sub>2</sub> emission footprint  $M(D)$  (unit g CO<sub>2</sub>/kWh) for a given average electricity demand  $\bar{D}$  of the electricity sector by the equation

$$\Delta F(D, \Delta D) \approx M(D)\Delta D, \quad (49)$$

$$\Delta F \text{ increase of CO}_{2e} [\text{g/h}] = M \cdot \Delta D$$

## Exact formula

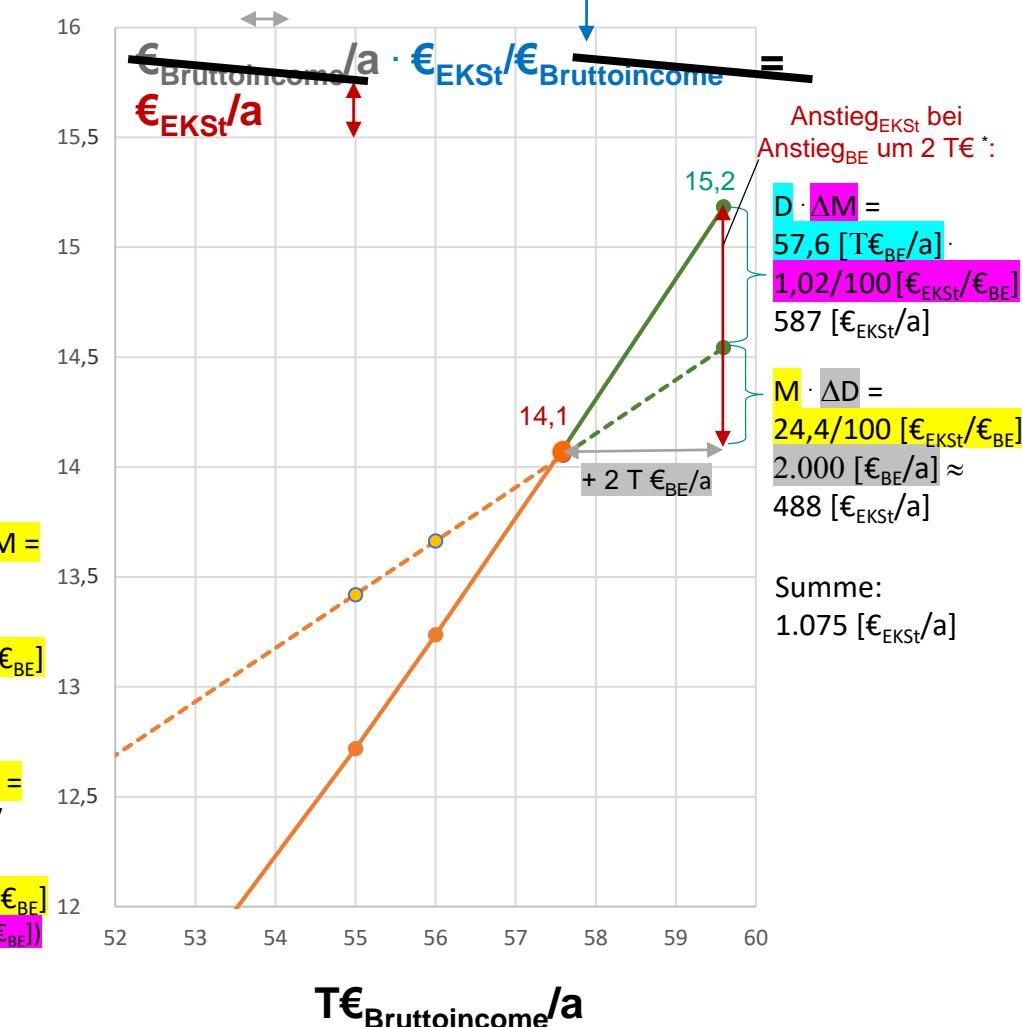
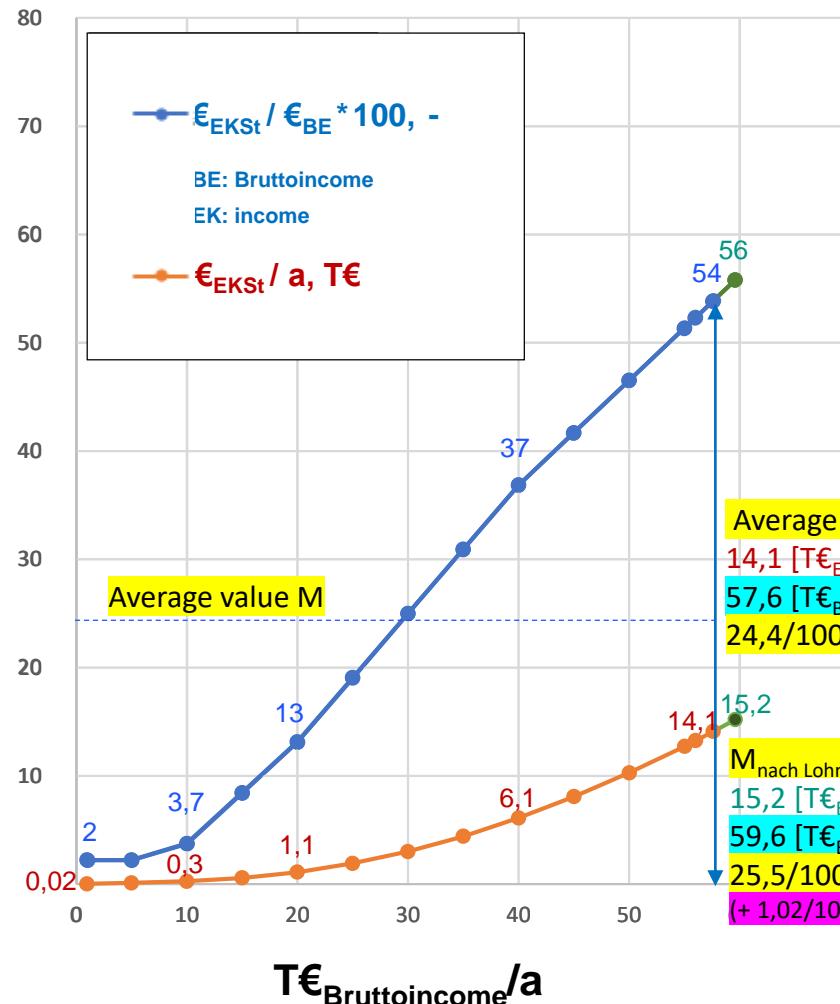
By applying the fundamental theorem of differential and integral calculation of Leibniz of the 17<sup>th</sup> century, the general and exact formula can be written as follows (see Equations (36) and (38))

$$\Delta F(\bar{D}, \Delta D) = \bar{D}\Delta M(\bar{D}, \Delta D) + \Delta M(\bar{D} + \Delta D). \quad (51)$$

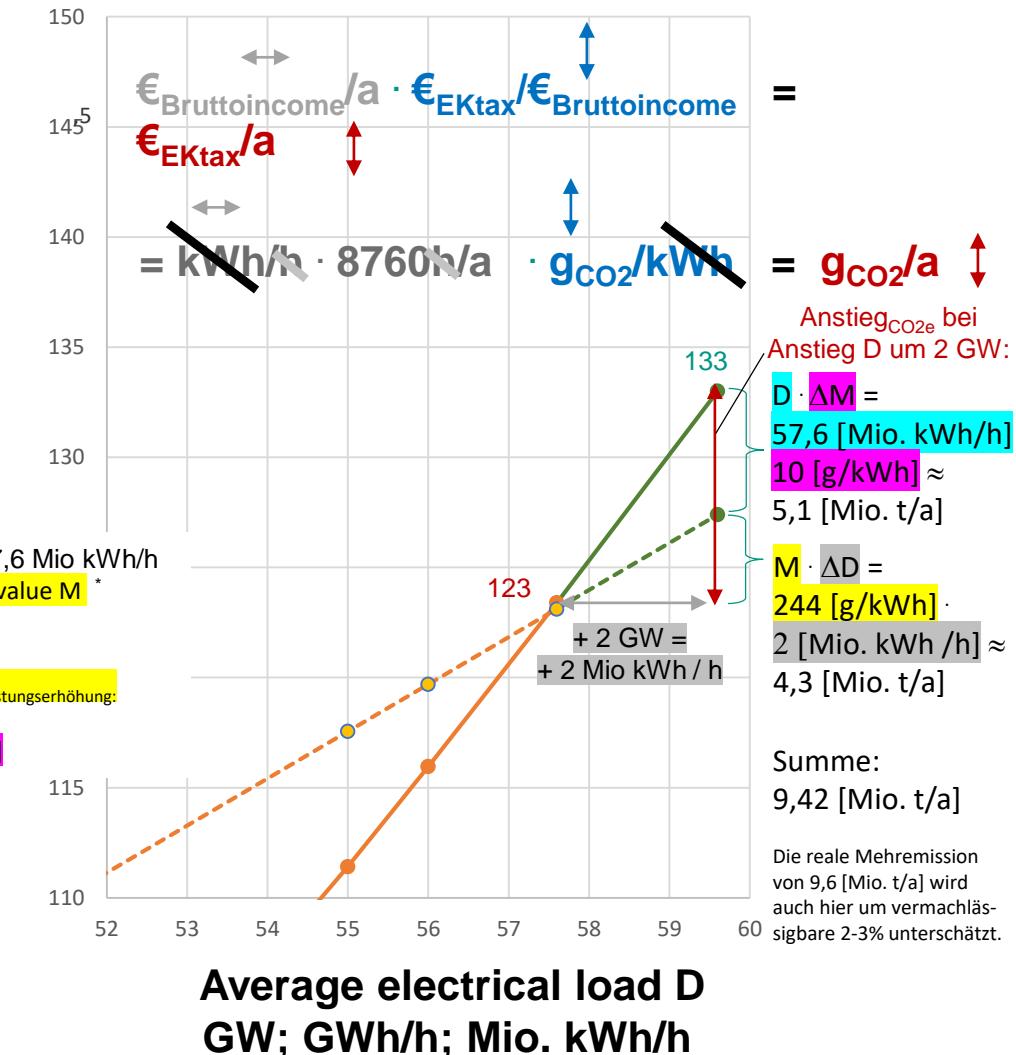
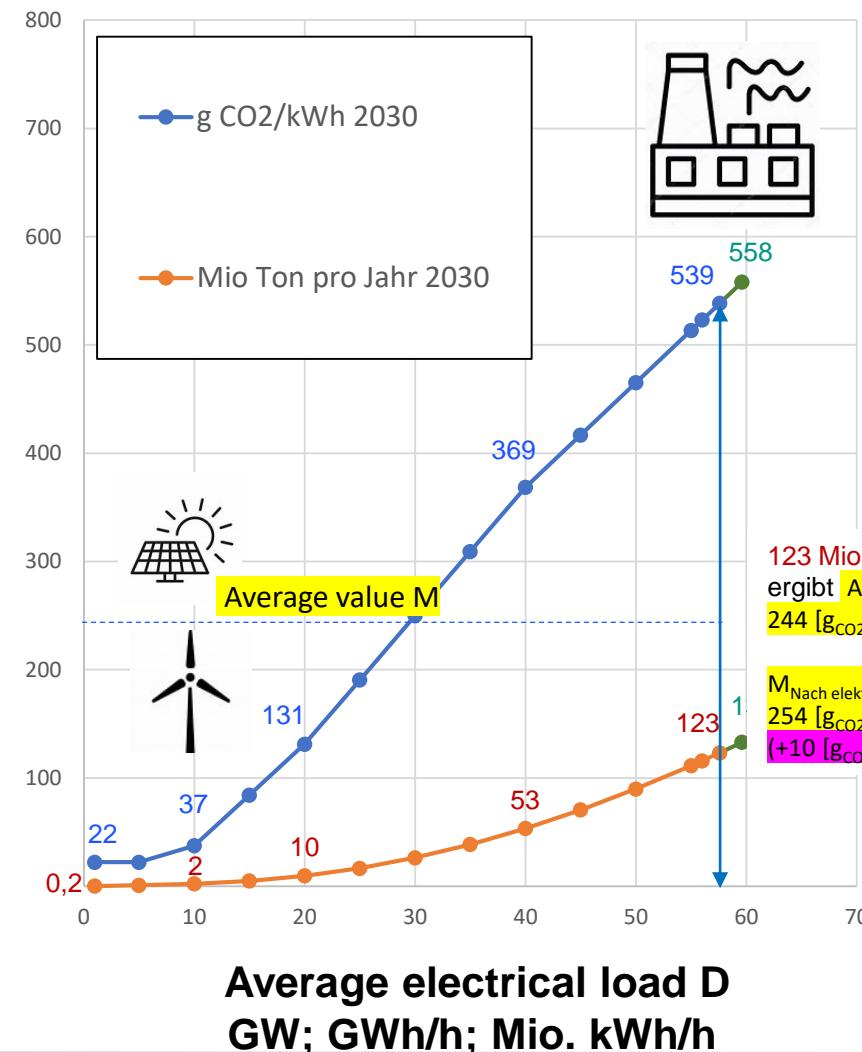
$$\Delta F \text{ increase of CO}_{2e} [\text{g/h}] = D \cdot \Delta M + M \cdot \Delta D$$

**The approach  $M \cdot \Delta D$  significantly underestimates the real increase of CO<sub>2e</sub> emissions.**

# Explanation of averaging bias



# Explanation of averaging bias



# Summary

## Simplified formula (underestimates CO<sub>2</sub>-emissions)

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$$\Delta F \text{ increase of CO}_2e [\text{g/h}] = \bar{D} \cdot \Delta M + M \cdot \Delta D$$

The approach  $M \cdot \Delta D$  significantly underestimates the real increase of CO<sub>2e</sub> emissions and delivers wrong results as a consequence. The real increase of CO<sub>2e</sub> emissions in Germany is roughly 2,1 times higher than the result of ( $M \cdot \Delta D$ )!  
 You can ask your tax consultant ...

# Many thanks for your attention!

Additional information can be found:

<https://www.ifkm.kit.edu/152.php#block1961>

## Overview

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  - 6 Criticism 4: „energy dedicated only to electric vehicles“
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- 9 November 2021 Averaging bias – eine Kurzerklärung

