



The Carbon Offsetting and Reduction Scheme for International Aviation (CORSI A)

Fact sheet

Background

In 2016, the International Civil Aviation Organization (ICAO) adopted the Carbon Offsetting and Reduction Scheme for International Aviation (CORSI A) to address CO₂ emissions from international aviation. This historic decision marks the first time an entire industry sector has agreed to a global market-based measure in the climate change field.

In 2021, airlines committed to reaching net zero carbon emissions by 2050. Governments followed suit at ICAO's 41st Assembly by adopting a Long Term Aspirational Goal (LTAG) for international aviation. Achieving this ambitious goal will require both in-sector measures, including continued investment in new technologies and strong support mechanisms for the deployment of sustainable aviation fuel, as well as out-of-sector measures, such as offsetting and carbon removals.

The International Standards and Recommended Practices for the implementation of CORSI A were adopted as an Annex to the Chicago Convention (Annex 16 Volume IV, generally known as CORSI A SARPs), and they apply to all of ICAO's 193 member States from 1 January 2019. On 1 January 2024, CORSI A's First Phase (2024 to 2026) began, with participation from 126 Member States of ICAO. As of 1 January 2026, [130 States are participating in CORSI A](#).

CORSIA baseline

Originally, the CORSI A baseline – from which airline offsetting requirements under the agreement are calculated – was agreed to be an average of 2019 and 2020 emissions from international aviation. However, in 2020, the COVID-19 crisis caused a precipitous decline in demand for air transport. For example, the Revenue Tonne Kilometres (RTK) from international air traffic in 2020 dropped by almost 60% from 2019. As a result, the CORSI A baseline would have been significantly reduced, imposing an unexpected and severe economic burden on an already extremely weakened airline industry and contravening the spirit of the CORSI A framework agreed in 2016.

Therefore, in June 2020, the ICAO Council agreed to use 2019 emissions only as CORSI A's baseline for the period of 2021–2023. In October 2022, at its 41st Assembly, ICAO set 85% of 2019 emissions as CORSI A's baseline from 2024 until the end of the scheme in 2035: a significantly more ambitious target than originally planned, which the industry supported. For more details regarding the baseline and the calculations of annual offsetting requirements and compliance requirements, refer to [IATA's CORSI A Handbook](#).



Mitigating CO₂ emissions

Offsetting is an action by a company or individual to compensate for their own emissions by financing a reduction in emissions realized by another party. Offsetting and carbon markets are fundamental to global, regional, and national emissions reduction policies. They have operated for decades for compliance purposes, and for achieving voluntary emissions reductions, and continue to be an effective mechanism to underpin action against climate change, especially in hard-to-abate sectors.

The airline industry is committed to advances in technology, operations, and infrastructure to continue to reduce its carbon emissions. Offsetting is but one of the necessary levers on the aviation sector's path to achieving net-zero CO₂ emissions in 2050. CORSIA will help air transport achieve its climate targets in the short- and medium-term by complementing emissions reduction initiatives within the sector, notably the replacement of fossil-based jet fuel with sustainable aviation fuels.

Environmental integrity

There are several ways to achieve CO₂ reductions that can be used as offsets, many of which bring other social, environmental, or economic benefits relevant to sustainable development. Such offsets can be sourced from various types of activities, including, for example, the deployment of renewable energy, clean cooking technologies, methane capture, forestry, and other emissions-reducing projects.

To ensure the environmental integrity of CORSIA, the ICAO Council periodically approves a list of programs that can supply CORSIA Eligible Emissions Units (EEUs) to be used for compliance. These Council decisions are informed by recommendations from the [Technical Advisory Body \(TAB\)](#) and guided by environmental criteria ([ICAO CORSIA Emissions Units Eligibility Criteria](#)) to guarantee that emissions units deliver the required CO₂ reductions.

The criteria are based on principles commonly applied under existing well-accepted carbon offset certification standards:

- A key requirement is that the greenhouse gas reduction or removal used as an offset be "additional" to business-as-usual activity. Offsets must also represent a permanent reduction of emissions that cannot be reversed. Similarly, an activity that generates offsets should not result in unintended increases in emissions elsewhere.
- To quantify the greenhouse gas (GHG) reduction benefits from an offsetting project, a baseline must be determined to represent what would have happened if the project had not been implemented. Emission reductions will need to be quantified using accurate measurements, valid protocols, and audited.
- Programs will need to demonstrate that they have procedures in place to track units and to avoid emissions reductions being counted more than once towards attaining climate change mitigation.
- Emissions unit programs will also need to have safeguards in place to address environmental and social risks.
- To prevent double claiming, eligible programs should require and demonstrate that host countries of emissions reduction activities agree to account for any offset units issued as a result of those activities, such that double claiming does not occur between the airline and the host country of the emissions reduction activity, according to the Guidance under Article 6.2 of the Paris Agreement.

Reporting of emissions

Under CORSIA, all airline operators with annual emissions greater than 10,000 tonnes of CO₂ are required to report their emissions from international flights on an annual basis since 1 January 2019.



Operators must keep track of their fuel use for each individual flight in order to calculate their CO₂ emissions. They will have to apply one of the five approved fuel use monitoring methods. In certain circumstances, however, operators may be eligible to use simplified monitoring and estimate their emissions using the CO₂ Estimation and Reporting Tool (CERT), developed by ICAO as part of CORSIA.

To guarantee the accuracy of the data reported by operators, annual emissions reports will need to be verified by an impartial third-party verification body, prior to submission to the State. Aggregated emissions will be communicated by States to ICAO, which will publish the total emissions from individual operators, and total emissions by all operators aggregated by each state-pair.

According to the ICAO CORSIA Central Registry (CCR), in 2025, 128 States submitted their 2024 CO₂ emissions, implying a coverage of about 99% of total international aviation CO₂ emissions, following similar trends for reported emissions in 2023.

Offsetting requirements and status quo

Offsetting requirements under CORSIA began in 2021. Upon completion of each 3-year compliance period, operators will have to demonstrate that they have met their offsetting requirements by canceling the appropriate number of emissions units.

Considering the special circumstances and respective capabilities of States, ICAO member States agreed to implement CORSIA offsetting requirements in phases.

- From 2021 until 2026 (Pilot Phase from 2021 to 2023; and First Phase from 2024 to 2026), only flights between States that volunteer to participate in CORSIA will be subject to offsetting requirements. CORSIA participating states for 2025 are identified in green on the map below.
- From 2027, all international flights will be subject to offsetting requirements. However, flights to and from Least Developed Countries (LDCs), Small Island Developing States (SIDS), Landlocked Developing Countries (LLDCs), and States that represented less than 0.5% of global international RTK in 2018 will be exempt from offsetting requirements unless these States participate voluntarily. States from/to which flights are expected to remain exempt after 2027 are shown in yellow on the map below.

The annual Sectoral Growth Factor (SGF) is an important parameter affecting airlines' yearly offsetting requirements (OR) under CORSIA and, therefore, the emission reduction potential across its lifespan. The SGF is linked to the offsetting requirements (OR) across the international aviation sector for a given year. Given CORSIA's design, actual offsetting requirements (OR) under the scheme began only from the year 2024 (marking the beginning of the First Phase). ICAO has published the document "[CORSIA Annual Sector's Growth Factor \(SGF\)](#)", which confirms that no offsetting requirements have been accrued for 2021, 2022 and 2023 given that the SGF₂₀₂₁, SGF₂₀₂₂ and SGF₂₀₂₃ value was 0. Therefore, no total final offsetting requirements have been accrued for CORSIA's Pilot Phase.

Regarding the First Phase, the [official SGF for 2024 published by ICAO is 15.4%, and the OR is 55.6 Mt](#). IATA estimates that the SGF for 2025 is expected to fall between 16.1% and 20.9% (with a mid-value of 18.6%). This corresponds to estimated offsetting requirements in 2025 between 58.8 Mt to 81.5 Mt (with a mid-value of 70.2 Mt). Furthermore, the demand for CORSIA EEU's in the entire First Phase is expected to lie between 170 and 236 million units. However, one of the most significant barriers to CORSIA compliance in its First Phase concerns the delay in the issuance of Letters of Authorization (LoA) and performance of the subsequent "corresponding adjustments".



Efforts to upscale the supply of CORSIA EEU's

Essentially, the issuance of the LoA/attestation statements and performing the triggered "corresponding adjustment" is a process that must be conducted by a "host country" (the country where the CORSIA EEU's are generated) to address the concern regarding double claiming. This is to ensure that host countries do not count emissions reductions claimed by aircraft operators under CORSIA towards their national pledges under the UNFCCC's Paris Agreement (through the Nationally Determined Contributions – NDCs). Airlines are trying to ensure that the EEU's they purchase are not included in the host country's registry, which is the responsibility of the eligible programs. However, several barriers exist, including host countries' lack of awareness about how to implement or their reluctance to establish the required authorization infrastructure, which are delaying the issuance of LoAs for projects that generate CORSIA EEU's.

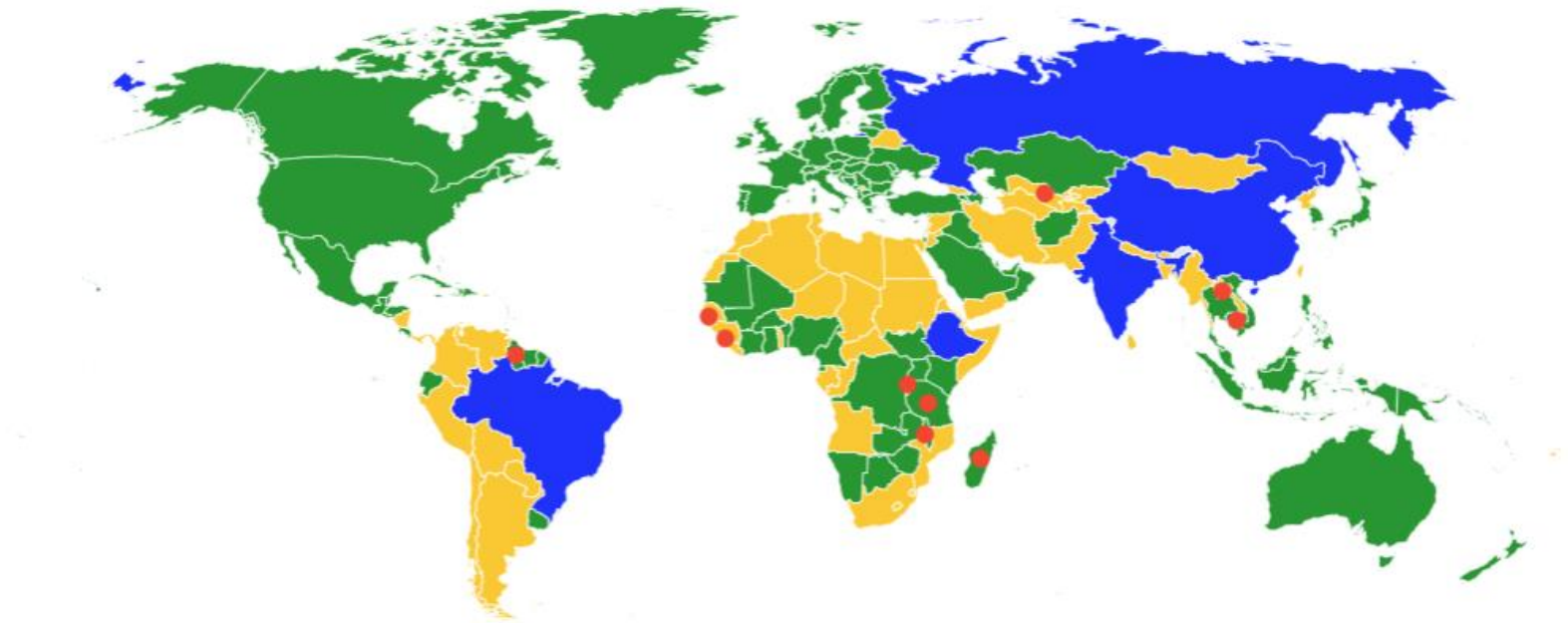
Significant progress was made on Article 6 of the Paris Agreement, including agreement on the guidelines for the cooperative approaches under Article 6.2 and the finalization of rules, modalities, and procedures of Article 6.4 mechanism, providing more clarity for host countries to conduct corresponding adjustments and issue CORSIA EEU's. At UNFCCC COP29, IATA, together with Article 6 Implementation Partnership (A6IP), International Emissions Trading Association (IETA), and the Air Transport Action Group (ATAG), produced a [Guidance Document for Host countries concerning the issuance of CORSIA Eligible Emissions Units \(EEU's\)](#). This provides UNFCCC Parties with a comprehensive overview of the CORSIA Emissions Unit Criteria, highlighting their responsibility to implement corresponding adjustments to guarantee the environmental integrity of CORSIA EEU's. It outlines the essential steps involved in issuing LoAs and performing the corresponding adjustments, considering the recently adopted operational rules of Article 6 of the Paris Agreement.





Gradually, the supply of CORSIA EEU's has started to increase in the market, with current volumes nearing 40Mt towards the First Phase of CORSIA, from projects originating from a variety of host countries and project types. Despite this, given the estimated demand of about 200 Mt during the First Phase and the current supply of CORSIA EEU's attracting demand from sectors other than air transport due to their high environmental integrity, there is an urgent need to accelerate host countries' efforts to issue LoAs and to implement corresponding adjustments.

To achieve this, IATA is undertaking a series of enhanced implementation assistance activities directly with host parties that focus on both [raising awareness of the opportunities CORSIA presents](#) and capacity building regarding their responsibilities under Article 6.2 of the Paris Agreement.

IATA CORSIA Handbook

The [IATA CORSIA Handbook](#) is intended to provide information to airlines regarding the main elements of CORSIA and the requirements to comply with the scheme.



-  CORSIA participating States in 2026
-  States joining CORSIA from at least 2027
-  States exempt from CORSIA and not volunteered
-  Letter of Authorization of carbon credits for the use in CORSIA

Source: ICAO

Note: This map simplifies borderlines for better data visibility, which does not imply IATA's endorsement of any territorial claims or borderlines.

Last updated: April 2026