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COMMISSION STAFF WORKING DOCUMENT

**Updated climate tracking and digital tagging of the recovery and resilience plan of
Germany**

Accompanying the document

Proposal for a COUNCIL IMPLEMENTING DECISION

**amending the Implementing Decision of 13 July 2021 on the approval of the assessment
of the recovery and resilience plan for Germany**

{COM(2026) 286 final}

Updated climate tracking and digital tagging of the recovery and resilience plan of Germany

The table below presents the detailed application of the climate tracking and digital tagging methodologies set out respectively in Annexes VI and VII to Regulation (EU) 2021/241 in the modified German recovery and resilience plan.

Int. Field = intervention field.

Coeff. = Coefficient for the calculation of support to climate change objectives and to digital transition, on the basis of Annex VI and Annex VII of the RRF Regulation.

New or revised measures are highlighted to distinguish them from the unchanged measures in the RRP

Measure ID	Measure/Sub-Measure Name	Budget (EUR m)	Climate		Digital	
			Int. Field	Coeff.	Int. Field	Coeff.
1.1.1.1	Hydrogen projects within the framework of IPCEIs: part 1	470.6	022	100%		
1.1.1.2	Hydrogen projects within the framework of IPCEIs: part 2	470.6	027	100%		
1.1.1.3	Hydrogen projects within the framework of IPCEIs: part 3	470.6	033	100%		
1.1.2	Funding programme for decarbonisation in industry	55	022	100%		
1.1.4	Project-related climate protection research	50.4*	022	100%		
1.1.5	Flagship projects for research and innovation in the context of the National Hydrogen Strategy	588.2*	022	100%		
1.1.6	Federal support for efficient heat networks	315.8	034bis0	100%		
1.2.1	Support for the construction of charging infrastructure	637.8	077	100%		
1.2.2.1	Funding for the development of electromobility: R & D, mobility concepts	42*	022	100%		
1.2.2.2	Funding for the development of electromobility: zero-emission vehicles	21*	n/a**	100%		
1.2.3.1	Support for the replacement of the private vehicle fleet: zero-emission vehicles	2764	n/a**	100%		
1.2.3.2	Support for the replacement of the private vehicle fleet: hybrid vehicles.	1 296	n/a**	40%		
1.2.4	Extension of the initial registration period for granting the ten-year tax exemption for purely electric vehicles	295	n/a**	100%		
1.2.5	Support for purchases of buses with alternative propulsion	1085	na**	100%		
1.2.6.1	Support to promote alternative rail propulsion: electric rolling stock	129.9	072bis	100%		
1.2.7.1	Promotion of the industries involved in hydrogen and fuel cell applications in transport: part 1	458.3*	022	100%		
1.2.7.2	Promotion of the industries involved in hydrogen and fuel cell applications in transport: part 2	168.1*	n/a**	100%		
1.3.2	Municipal living labs for the energy transition	57	025	40%		

Measure ID	Measure/Sub-Measure Name	Budget (EUR m)	Climate		Digital	
			Int. Field	Coeff.	Int. Field	Coeff.
1.3.3.1	Building renovation: federal funding for energy-efficient buildings: medium-depth level renovations	2 500	025bis	100%		
1.3.3.2	Building renovation: federal funding for energy-efficient buildings: individual renovation measures	1 595	025	40%		
2.1.1.1	Innovative data policy for Germany: overall strategy high-performance computing	7.2*			021quater	100%
2.1.1.2	Innovative data policy for Germany: ideas competition and piloting of data fiduciaries	37.3*			009bis	100%
2.1.1.3	Innovative data policy for Germany: research network depersonalisation & support programme anonymisation	70.7*			009bis	100%
2.1.1.5	Innovative data policy for Germany: National Research Data Infrastructure (<i>Nationale Forschungsdateninfrastruktur</i>) and data literacy	38.2*			108	100%
2.1.1.6	Innovative data policy for Germany: PhD programme in data sciences	5.5*			108	100%
2.1.1.7	Innovative data policy for Germany: incentives for the after-use of data	4.2*			108	100%
2.1.1.8	Innovative data policy for Germany: long-term competence monitoring	8.0*			108	100%
2.1.1.9	Innovative data policy for Germany: data literacy courses for students	4.8*			108	100%
2.1.1.10	Innovative data policy for Germany: toolbox data literacy	8.5*			108	100%
2.1.1.11	Innovative data policy for Germany: innovation process ‘architectures, institutions and spaces for the data society’	1.6*			108	100%
2.1.1.12	Innovative data policy for Germany: establishment of data cooperations	2.5*			011	100%
2.1.1.13	Innovative data policy for Germany: data literacy in the federal administration: data laboratories, Chief Data Scientists and competence building	245.1*			108	100%
2.1.2	IPCEI microelectronics and communication technologies	1 500			021quater	100%
2.1.3.1	IPCEI Next Generation Cloud Infrastructure and Services (IPCEI CIS): emission reduction and energy efficiency criteria	141.5	055bis	40%	021quater	100%
2.1.3.2	IPCEI Next Generation Cloud Infrastructure and Services (IPCEI CIS)	141.5			021quater	100%
2.2.1.1	Vehicle manufacturer/supply industry investment programme: digitalisation of production as a boost for productivity and resilience: greenhouse gas emission reduction or energy efficiency criteria	650	010ter	40%	010ter	100%
2.2.1.2	Vehicle manufacturer/supply industry investment programme: digitalisation of production as a boost for productivity and resilience	427.1			010ter	100%
2.2.1.3	Vehicle manufacturer/supply industry investment programme: new innovative	392.7			009bis	100%

Measure ID	Measure/Sub-Measure Name	Budget (EUR m)	Climate		Digital	
			Int. Field	Coeff.	Int. Field	Coeff.
	products as the key to vehicles and mobility of the future - automated driving					
2.2.1.5	Vehicle manufacturer/supply industry investment programme: finding joint solutions, building regional innovation clusters	232.4			019	40%
2.2.2	Federal programme 'Building continuing education and training networks (CET networks)'	31.9*			016	40%
2.2.3	Digitalisation and Technology Research Centre of the Bundeswehr (dtec.bw)	588.2*			009bis	100%
2.2.4	Promoting the digitalisation of rail by replacing conventional interlocking/fast-track programmes to speed up the roll-out of the 'Digital Rail Germany' (SLP)'	500	070	40%	070	100%
3.1.1	Investment programme for teacher devices	420.2*			012	100%
3.1.2	Education platform	529.4*			012	100%
3.1.3	Educational centres of excellence	172.3*			108	100%
3.1.4	Modernisation of the Federal Armed Forces' educational and training facilities	84*			012	100%
4.1.3	Apprenticeships support	282			099	40%
4.1.5	Digital pension overview	28.8*			011	100%
5.1.1	Strengthening the digital and technical resources of the public health service	684*			011	100%
5.1.2	Programme to future-proof hospitals	3 000			095	100%
6.1.1	European identity ecosystem	168.1*			011	100%
6.1.2	Digitalisation of the administration – implementation of the Online Access Act	2 521*			011	100%
6.1.3	Digitalisation of the administration – modernisation of registers	231.1*			011	100%
7.1.1	Scale-up: Building renovation: federal funding for energy-efficient buildings: individual renovation measures	2 090	025	40%		
7.1.2.1	Support programme for light- and heavy-duty zero-emission transport: vehicles	125.5	n/a**	100%		
7.1.2.2	Support programme for light- and heavy-duty zero-emission transport: electric recharging and hydrogen refueling stations	96.4	077	100%		
7.1.3	Digital platform for processing authorisation requests for the hydrogen core network	99	033	100%	011	100%

Note: Cells with green shading reflect changes compared to the staff working document adopted in December 2025, [SWD\(2025\) 430 final](#).

* Budget figures are rounded to hundred thousands. The table shows the cost of the measures without VAT. For most measures this equals the cost included in the recovery and resilience plan. However, for measures marked with an asterisk (*), Germany indicated when submitting the recovery and resilience plan in April 2021 that their cost may include VAT, and in this table the cost is shown while taking away the full amount of potential VAT for these measures (assuming that the maximum VAT rate of 19% fully applies).

** The 'Methodology for climate tracking' annexed to the Recovery and Resilience Facility Regulation does not set out intervention fields that would allow for climate or environmental tracking of electric vehicles or plug-in hybrid vehicles, except for vehicles for urban transport falling under intervention field 074. According to Article 18(4)(e) of the Regulation, the methodology should

however 'be used accordingly for measures that cannot be directly assigned to an intervention field listed in Annex VI'. In this context, the Commission has applied a 100% climate contribution coefficient for zero-emission vehicles of all categories (this includes battery electric and fuel cell/hydrogen-powered vehicles); a 40% climate contribution coefficient for plug-in hybrid light-duty vehicles; and, in line with the criteria under the Taxonomy Regulation, a 100% climate coefficient for low-emission heavy-duty vehicles.

*** While the estimated cost of Germany's recovery and resilience plan exceeds the total allocation of non-repayable financial support to Germany, Germany will ensure that all spending related to the measures mentioned in this table as contributing to climate objectives are fully financed by the funds from the Recovery and Resilience Facility.

**** Reforms and investments in the REPowerEU chapter are not taken into account when calculating the plan's contribution to the digital target requirement set by Regulation (EU) 2021/241.