

Commercial LED Buyer's Toolkit

Everything you need to size, cost and justify a commercial lighting upgrade, in one place.

1 Rebate guide by state

What your utility pays toward an LED upgrade, for the states with the strongest programs.

2 How much light do you need

Foot-candle targets by building type, and the fixture count that delivers them.

3 ROI worksheet

A one-page calculation you can fill in by hand to get your payback period.

4 DLC Premium, explained

What the listings actually mean, and why they decide your rebate.

5 Section 179D primer

The federal deduction, what it is worth, and the deadline.

About the numbers in this guide. Rebate programs change frequently and budgets can run out mid-year. The amounts below are a research-based guide, not a guarantee. Go Green LED confirms your exact rebate for your specific project and handles the paperwork. Rebate research was last fully reviewed on 2026-06-15, and every program listed cites its source. Nothing here is estimated or invented.

1

Rebate guide by state

Commercial LED rebates are administered by your utility, not by the federal government, so what you can claim depends on where the building is. The states below run the strongest programs in the country. If your state is not listed, you almost certainly still qualify for the federal deduction in section 5, and there may be a local or cooperative program worth checking.

States with the strongest programs

State	Administrator	What it pays
California	Southern California Edison (SCE)	New area-light fixtures about \$25 to \$100 per fixture by wattage; retrofit fixtures about \$35 to \$150 per fixture.
Colorado	Xcel Energy (Public Service Co. of Colorado)	Per fixture: downlights \$25 to \$40; high/low bay \$125 to \$175; troffer/retrofit kit \$30 to \$50; wall pack \$15 to \$50; canopy \$20 to \$25; parking garage \$25 to \$35; area lighting \$35 to \$90; street lighting \$25 to \$75. Non-DLC products earn 75% of the DLC rate.
Idaho	Idaho Power	Pin-base LED \$0.12/watt; HID-to-LED screw-in \$0.26/watt; LED tubes \$6.00/lamp; new LED fixture or retrofit kit \$0.22/kWh (up to \$0.31/kWh with controls); LED exit sign \$40; occupancy sensors \$15 to \$30.
Maryland	BGE (EmPOWER Maryland)	Per fixture: troffers \$40 to \$60; flat panels \$20 to \$35; exterior LED \$80 to \$100; high/low bay \$90; TLED \$10; max 250 luminaires per type.
Massachusetts	Mass Save	Per fixture: troffer retrofit kits \$50; troffers/linear ambient \$70; low bay \$120; high bay \$170 to \$250; outdoor \$150 to \$300; control bonuses \$60 to \$80/fixture.
Minnesota	Xcel Energy	Per fixture: troffer kits \$30; linear ambient \$20 to \$38; downlights \$15 to \$50; high/low/aisle bay \$15 to \$90; canopy \$15 to \$50; parking garage \$30 to \$75; exterior area/street/wall pack \$15 to \$60; tubes \$3 to \$5/lamp; HID replacement \$30 to \$75/lamp; exit signs \$25.
New Jersey	NJ Clean Energy Program (PSE&G, JCP&L, Atlantic City Electric, RECO)	Per fixture: troffers \$30 to \$35; linear ambient \$20 to \$50; interior directional \$30; high/low bay \$100 to \$400; exterior/area \$50 to \$350; HID-replacement mogul lamps \$50 to \$100; LED linear lamps \$4. Controls \$10 to \$60. Custom: lesser of \$0.16/kWh saved or 50% of project cost.
Oregon	Energy Trust of Oregon	Exterior fixtures \$15 to \$180; HID-to-LED screw-in \$25 to \$60/lamp; high/low bay \$20 to \$80; with networked controls \$90 to \$180; occupancy sensors \$10 to \$20. Standard projects also up to 50% of project cost.
Texas	CenterPoint Energy (Houston)	LED lighting with fixtures: \$207 per kW of demand reduction + \$0.06 per kWh annual savings. General lighting upgrades: \$110 per kW + \$0.03 per kWh.
Wisconsin	Focus on Energy (statewide)	Per fixture: troffers \$10 to \$30; linear ambient \$6 to \$24; downlights \$10 to \$15; high/low bay \$15 to \$150; exterior area fixture/kit \$25 to \$230; mogul lamp \$30; controls \$25 to \$250. Custom \$0.10 per kWh saved.

Amounts are per fixture unless stated otherwise. Programs frequently cap the total at a share of project or material cost, and budgets can be exhausted before the year ends.

States with active programs worth checking

Arizona, Arkansas, Connecticut, Delaware, Illinois, Indiana, Kentucky, Louisiana, Maine, Michigan, Missouri, Montana, Nebraska, Nevada, New Mexico, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Utah, Washington, Washington, D.C., Wyoming.

Go Green LED fixtures are DLC Premium listed. Qualifies for the highest available rebate tiers in nearly every program below. We also prepare and file the rebate paperwork for you at no charge when you buy your fixtures from us.

2

How much light do you need

Lighting is specified in foot-candles, which is the amount of light landing on a surface. One foot-candle equals one lumen per square foot. The targets below follow Illuminating Engineering Society recommended practice for each space type.

Space type	Target foot-candles	Typical fixture	Output each	Mounting height
Warehouse, general storage	25	UFO LED High Bay	16,500 lm	20 to 30 ft
Manufacturing, plant floor	40	UFO LED High Bay	26,400 lm	18 to 25 ft
Office, general workspace	40	LED Troffer or Flat Panel	5,000 lm	9 to 11 ft
Retail sales floor	70	LED Flat Panel	5,500 lm	10 to 14 ft
Gym and recreation	40	Linear LED High Bay	21,500 lm	12 to 20 ft
Parking lot	3	LED Area or Shoebox Light	24,000 lm	20 to 30 ft

Working out your fixture count

- Step 1.** Multiply your floor area in square feet by the target foot-candles. That gives the total delivered lumens you need.
- Step 2.** Divide by 0.8. Real rooms lose light to dirt, fixture efficiency and surface absorption, and 0.8 is a standard allowance for it.
- Step 3.** Divide by the output of one fixture. Round up.

Worked example. A 20,000 sq ft warehouse at 25 foot-candles needs 500,000 delivered lumens. Divided by 0.8 that is 625,000 lumens required. At 16,500 lumens per UFO high bay, that is 38 fixtures. Our lumens calculator at gogreenledinternational.com/pages/lumens-calculator does this for you and matches fixtures automatically.

3

ROI worksheet

Print this page and fill in the right-hand column. Fourteen lines gets you a payback period you can take to whoever signs off the spend.

A. Number of existing fixtures	
B. Watts each, including ballast A 400W metal halide draws about 455W with its ballast	
C. Hours run per year 24/7 is 8,760. One shift, five days is about 2,500	
D. Cost per kWh Check your utility bill. US commercial average is about \$0.13	
E. Current annual energy cost $A \times B \times C \times D$, divided by 1,000	
F. Replacement LED watts each	
G. New annual energy cost $A \times F \times C \times D$, divided by 1,000	
H. Annual energy saving E minus G	
I. Annual maintenance saved Lamps, ballasts, labor and lift rental you stop paying	
J. Total annual saving H plus I	
K. Project cost Fixtures plus installation	
L. Rebate expected From section 1, or ask us to confirm	
M. Net project cost K minus L	
N. Payback in years M divided by J	

Most commercial LED retrofits land between one and three years on line N. If yours comes out longer, check line I, since maintenance is the saving people most often leave out.

4

DLC Premium, explained

The terms that actually affect what you can claim and what you should specify.

Term	What it means
DLC	The DesignLights Consortium. An independent body that tests and lists commercial fixtures. Utilities use its list to decide what qualifies for a rebate, which is why it matters commercially rather than just technically.
DLC Standard	The fixture meets the baseline efficiency and quality thresholds. It qualifies for most rebates, usually at the lower tier.
DLC Premium	A higher tier requiring greater efficacy and better controls compatibility. Most programs pay their highest rebate for Premium, and some will only pay for Premium. Go Green fixtures are Premium listed.
Efficacy, lm/W	Lumens produced per watt consumed. The single best measure of how efficient a fixture is. A modern high bay should exceed 140 lm/W.
CCT, kelvin	The colour of the light. 3000K is warm, 4000K neutral, 5000K closer to daylight. Warehouses typically use 4000K or 5000K.
CRI	How accurately colours appear under the light, on a scale to 100. Above 80 is standard for commercial work; retail sometimes wants above 90.
UL or ETL listed	Independently tested for electrical safety. Required by code and by most insurers. The two are equivalent.
IP rating	Resistance to dust and water. IP65 means dust-tight and protected against water jets, which is what outdoor and wash-down areas need.
BUG rating	Backlight, Uplight and Glare. Outdoor ordinances often specify it. U0 means no light is emitted upward at all, which is what dark-sky rules require.
Prescriptive vs custom	A prescriptive rebate is a fixed amount per fixture, quick to claim. A custom rebate is calculated from your measured savings, worth more on large projects but slower.

5

Section 179D primer

Section 179D is a federal tax deduction for making a commercial building more energy efficient, and lighting upgrades qualify. It is a deduction against taxable income rather than a rebate cheque, and it stacks with whatever your utility pays.

What it is worth	Up to \$5.81 per square foot in 2025 when prevailing-wage and apprenticeship labor standards are met; otherwise about \$0.58 to \$1.16 per square foot, scaling with energy savings.
What qualifies	Commercial building efficiency improvements including LED lighting and controls; must meet ASHRAE energy-reduction thresholds. Stackable with utility rebates.
Deadline	Sunsetting: available only for projects that begin construction on or before June 30, 2026. Confirm eligibility with a tax professional.
Administered by	IRS / U.S. Department of Energy

The deadline is the part to act on. 179D is only available for projects that begin construction on or before 30 June 2026. If a lighting upgrade is on your list for this year, the deduction is a reason to start it rather than defer it. Confirm your specific eligibility with a tax professional, since it depends on your building and your tax position.

Want us to run these numbers for you

Send us your building type, square footage and ceiling height and we will confirm the fixture count, the rebate you qualify for, and the payback, at no charge. Call **(585) 781-0600** or visit **gogreenledinternational.com/pages/custom-quote**.

Prepared by Go Green LED International. Rebate research last reviewed 2026-06-15. Issued 2026-07-30.