Residential Retrofit Programs to Complement Federal Rebate Programs

Brief 2: Navigating Regulatory Mandates for Utility Program Investments

FEBRUARY 2025

Key Findings

- State energy offices and utility-funded energy efficiency programs should directly coordinate on implementation of the federal Home Energy Rebates to maximize residential efficiency upgrades and the resulting energy savings, and to ultimately lower utility bills.
- Utilities are obligated to meet customer energy demand reliably and at reasonable cost. State utility regulators should play an active role in optimizing the cost-saving benefits of the Inflation Reduction Act (IRA) by requiring utilities to incorporate the impacts of IRA provisions in resource planning and to engage with their state energy office to support successful administration and delivery of the federal Home Energy Rebates. Timely action by utilities and regulators is needed to make the most of these time-limited opportunities.
- IRA provisions will increase energy efficiency, improve grid flexibility, and support building decarbonization. Electrification incentives are important to each of these objectives but will also lead to increased electricity demand. These changes underscore the need to incorporate IRA provisions, including residential energy efficiency and electrification incentives, throughout the resource planning process, beginning with updated load forecasting to account for increased adoption of demand-side measures including energy efficiency and electrification.
- Utilities are concerned about attribution of savings for programs that braid or stack utility and federal rebate funding. Utility regulators should adopt clear savings attribution frameworks to encourage greater utility engagement and support collaboration.
- Regulators, utilities, and other stakeholders should work together to determine how to adjust performance metrics, including annual energy savings targets and performance incentive mechanisms, to account for state-utility collaboration.

Introduction

As states and utilities look for ways to collaborate on implementation of the Inflation Reduction Act (IRA)-funded Home Energy Rebates programs (the Home Efficiency Rebate program (HOMES) and Home Electrification and Appliance Rebate program (HEAR)), utilities need clarity regarding how the coordination and co-funding of energy efficiency and electrification programs will be addressed within their state's electric utility regulatory framework. State utility commissions are also grappling with these

issues as they work to understand how their state can best leverage these federal investments for the greatest benefit to residents.

Utility regulators will play an important role in supporting (1) near-term efforts to leverage the existing utility program infrastructure to implement the state rebate programs and (2) longer-term efforts to leverage these programs to transform the residential retrofit market. In some states, utility regulatory commissions are participating in—or leading—Home Energy Rebates program design along with their state energy office and efficiency program administrators (e.g., utilities, state agencies, or third-party program administrators). Lack of coordination could mean that different programs' impact may not be accurately valued, that ratepayers may be paying for programs that are covered by federal funds, or that program quality may degrade due to confusion and redundant offerings.

Ten states plus the District of Columbia have launched their HOMES and/or HEAR programs in recent months and many more will roll out in the coming months.[i] Alignment of utility regulatory requirements with utility engagement in program delivery will be addressed in real time as program implementation ramps up.

This brief draws on early action in a handful of states; discussions with experts in utility regulation and evaluation, measurement, and verification; and the emerging literature on this topic to provide initial insights and recommendations for utilities, regulators, state energy offices, and other stakeholders interested in maximizing the impact of federal investments in residential energy efficiency.

This brief is the second in a three-part series addressing opportunities and challenges related to coordination of state implementation of federal residential retrofit incentives with utility and other efficiency program efforts. The briefs are targeted toward efficiency program administrators, implementers, and evaluators; state energy offices; regulators; and others working to maximize the impact of expanded federal funding for residential retrofits for near-term energy savings and carbon reductions as well as long-term market transformation. Other briefs in this series focus on program design and delivery (available now[1]) and leveraging long-term market transformation (forthcoming in early 2025).

Leveraging IRA investments within utility regulatory frameworks

Collaboration between states and utility efficiency program administrators has the potential to yield many benefits in implementation of the HOMES and HEAR programs. Figure 1 summarizes these benefits, which are covered in detail in Brief 1 of this series.

As utilities consider how to work with states, there are several issues to address with their state utility regulators.[ii] A good place to start is addressing how to incorporate the IRA's estimated impacts in utility resource planning. Depending on the timing of their planning cycle, utilities may incorporate these impacts within the existing cycle for their integrated resource plans. For states in the middle of a

[1] https://www.aceee.org/topic-brief/2024/12/residential-retrofit-programs-complement-federal-rebate-programs-series-brief-1.

planning cycle, regulators can initiate a special proceeding requiring utilities to consider and evaluate IRA provisions to ensure timely response and action on the time-limited opportunities it affords.

Scheduled rate cases and ratemaking dockets or special inquiries and proceedings can be used to address other important issues. For state-utility collaboration on the federal Home Energy Rebates programs, issues of note include savings attribution, performance metrics, and spending requirements for programs targeting low-income customers.

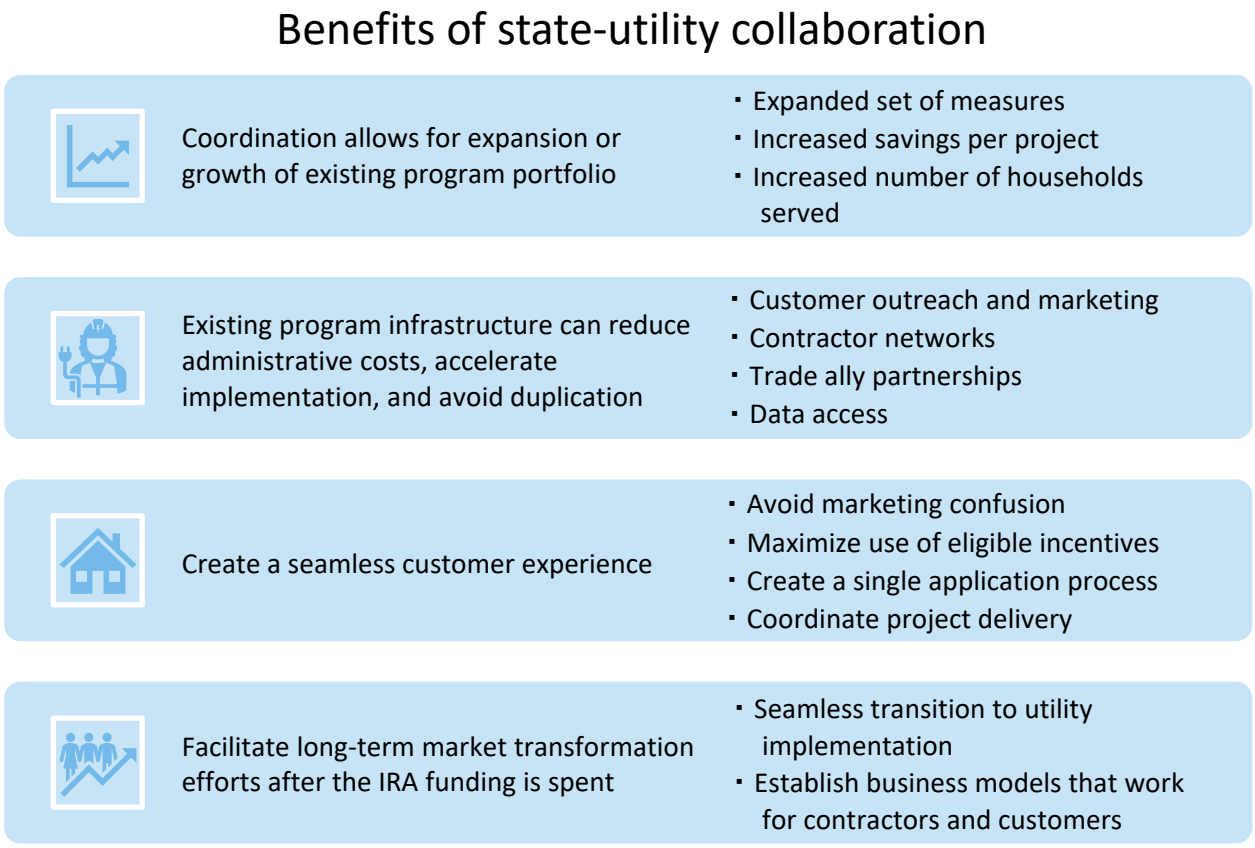

Figure 1. Benefits of state-utility collaboration

Incorporating IRA provisions in utility resource planning can optimize their impact

Provisions of the IRA will affect many facets of utility resource planning given that those provisions cover investments ranging from utility-scale clean energy resources to individual home energy efficiency and electrification projects. Many provisions are intended to increase energy efficiency, improve grid flexibility, and support building decarbonization. Electrification incentives are important for each of these objectives but will lead to significant increases in electricity demand. These changes underscore the need to incorporate IRA provisions throughout resource planning, beginning with updated load forecasting to account for increased adoption of demand-side measures including energy efficiency and electrification.

This brief focuses on elements of planning specifically related to efficiency and electrification incentives for residential customers. For more information on incorporating the full set of IRA provisions into resource planning, the Rocky Mountain Institute (RMI) has published a comprehensive toolkit.[iii]

Specific Home Energy Rebates implementation issues of relevance for resource planning include:

1. Revising projected adoption of energy efficiency and electrification measures in load forecasts and energy efficiency/demand-side resource forecasts to include those stemming from HOMES and HEAR participation.
2. Accounting for HOMES and HEAR rebates and tax credits in resource cost assumptions by subtracting federal incentives from the costs of related demand-side resource measures.
3. Addressing other policy objectives tied to the utility resource planning process including energy equity and environmental justice, carbon and other pollutant reductions, economic and workforce development, resilience, and public health by incorporating input from those intended to benefit from the HOMES and HEAR programs and metrics for tracking progress.

The overall impact of the Home Energy Rebates at the state level will vary considerably depending on the state's existing energy efficiency policies and program investments. In states with substantial existing investment in energy efficiency and electrification, the impacts of these programs may be addressed through existing proceedings. In others, the investments will far exceed existing energy efficiency spending with the potential for more significant changes to load forecasts and savings potential. Each state should assess the magnitude of impact as it determines the best course of action. Several utilities and state regulators have taken actions that provide constructive examples for incorporating IRA provisions in utility resource planning.

The Minnesota Public Utilities Commission (MN PUC) offers one of the earliest and most detailed examples. In December 2022, the MN PUC initiated a special inquiry into the impacts of the IRA with a notice-of-comment period requiring utilities to file comments addressing a series of questions related to the IRA's impacts on short- and long-term resource planning, progress toward the state's greenhouse gas emissions goals, and advancing energy equity and workforce development.[iv] Utilities were also asked how they intended to maximize benefits to customers and the utility system; what, if any, changes to existing programs or plans would be needed to maximize the benefits; and, more specifically, how IRA funding would affect existing energy efficiency and weatherization programs. The MN PUC also asked for input on its role in enabling access and maximizing the benefits of the IRA.

As a result of this inquiry, the MN PUC issued orders requiring utilities to "maximize the benefits of the [IRA] in future resource acquisitions and requests for proposals in the planning phase, petitions for cost recovery through riders and rate cases, resource plans, gas resource plans, integrated distribution plans" and in these filings discuss how the IRA has "impacted planning assumptions including (but not limited to) the predicted cost of assets and projects and the adoption rates of electric vehicles, distributed energy resources, and other electrification measures." Utilities are also required to provide an assessment of the internal resources and costs needed to capture IRA benefits and annual reporting on their implementation of efficiency programs supported by the IRA, including data on the number and types of projects and amount of funding provided to projects also receiving IRA rebates and incentives through 2032.[v]

In May 2024, the Washington Utilities and Transportation Commission (UTC) issued a policy statement on the Infrastructure Investment and Jobs Act (IIJA) and IRA outlining its expectation that utilities pursue "all federal funding and financing opportunities that, after evaluation, provide benefit to Washington

customers and facilitate progress toward the state's energy policies and mandates." The policy statement clarifies that utility efforts "must begin at the resource planning stage and persist through rate recovery with a transparent reporting procedure."[vi] Policy statements and other explicit guidance can make regulators' expectations regarding utilities' obligations to pursue federal funding opportunities clear before the resource planning process begins.

Arizona Public Service[vii] and PacifiCorp[viii] increased estimates of energy efficiency savings in their 2023 integrated resource plans (IRPs) to reflect potential savings impacts from IRA incentives for energy efficiency.

Coordination between utilities and state program administrators on program design and delivery can support better load forecasts drawing on data regarding projected customer adoption of efficiency and electrification technologies whether prompted by utility programs or the HOMES and HEAR programs. Depending on the timing of the planning cycle, there may be some uncertainty about the final design and timing for rollout of the state's HOMES and HEAR programs, and even greater uncertainty about the rate of uptake and overall program participation. State utility regulators should draw on the experience of states with the earliest program launches for useful insights into the initial rates of program participation and expected project savings. Utilities' preliminary estimates can be updated in the next planning cycle. Regulators should provide clear direction to utilities to collect and track these data to inform subsequent planning cycles. Given common planning cycles of two or three years, there may be multiple planning cycles before the rebate program dollars are spent or the programs expire.

Clear savings attribution can encourage greater utility engagement and program coordination

State and utility collaboration on HOMES and HEAR program implementation will entail expenditures of ratepayer and taxpayer dollars on program administration and customer incentives. For utility program administrators and regulators, co-funding of customer efficiency measures raises questions about the savings that utilities can claim for their programs. This is solely a concern for the utilities and regulators involved; savings attribution is not part of the federal evaluation plan for the HOMES and HEAR programs.

Department of Energy (DOE) guidance on the HOMES and HEAR programs encourages stacking of non-federal funding sources with federal rebates and integration with existing programs to leverage existing program infrastructure and improve the customer experience.[ix] The importance of this coordination with existing programs is expressed in DOE recommendations on program evaluation:

> DOE views utility program efforts and federal efforts as collaborative and synergistic and recommends that all parties engaged in leveraged programs count the savings associated with their efforts. Therefore, DOE recommends that states work with local programs to maximize the ability for local programs to count savings toward braided projects.[x]

In December 2024, DOE released a statement to clarify its position on energy savings attribution for HOMES and HEAR projects co-funded with utility programs. The statement confirms that

- DOE will not—nor will it require states to—calculate, claim, or track attribution of savings for these programs.
- Requirements for states to report estimated or realized project savings for HOMES are not intended to meet any regulatory objective.

- States, utilities, and regulators are encouraged to work together to determine whether attribution is required and how any attribution should address savings from co-funded programs.[xi]

As utilities and regulators grapple with this issue, they can look to the proposed attribution frameworks developed by the Northeast Energy Efficiency Partnerships (NEEP).[xii] NEEP's frameworks draw on experience with this issue from implementation of the American Recovery and Rescue Plan incentive programs and more recent experience around utility engagement in building codes, building decarbonization, and low- and moderate-income efficiency programs. NEEP describes four possible frameworks for utility regulators and utility program administrators to consider for HOMES and HEAR gross savings attribution:

- Full attribution: The current program administrator receives full credit for savings from projects that combine IRA funding and ratepayer funds (potentially with thresholds for financial contribution and/or other performance metrics established before program implementation).
- Negotiated attribution: The current program administrator receives a pre-agreed portion of savings for projects that combine IRA funding and ratepayer funds.
- Proportional attribution: The current program administrator receives savings allocation in proportion to their total spending for a project that combines IRA and ratepayer funds (important to consider all program spending, not just incentives).
- No attribution: The current program administrator does not receive any savings attributed to IRA rebates (programs are administered separately from other program administrator efforts).

The HOMES and HEAR incentives are intended to be additive to—not a substitute for—current utility and other program spending.[xiii] This is an important consideration when selecting an appropriate savings attribution framework. As long as existing programs maintain their investments in residential energy efficiency, they should be credited for the impacts of those investments.

Brief 1 in this series (Program Design and Delivery) describes three types of state-utility collaboration on program implementation:

- Integrated programs in which the current program administrator runs the programs;
- Coordinated programs in which the current program administrator works alongside the state program implementer; and
- Complementary programs in which independent programs are administered by the states and utilities (i.e., targeting different measures or market segments).

Table 1 summarizes the primary considerations in determining the appropriate attribution framework for each type of program collaboration.

Table 1. Recommended attribution frameworks for different levels of program collaboration

Program collaboration & attribution framework
Integrated Full (preferred) • Allows current program administrator to modify their programs and experiment with options that build on the IRA programs and their rules • Eliminates the need for additional quantification of the use of existing program administrative and marketing systems, contractor and trade partner networks, and other benefits for the purpose of attributing savings • Encourages more robust state-utility collaboration that can best direct funding to current program needs and gaps Negotiated • Discussions can help align interests between the current program administrator and the state as targets and savings allocation determined in advance • Current program administrator can claim savings for investments in program infrastructure, but they must be quantified and attributed • Helps address concerns that program administrator will receive undue credit for exceeding savings targets • Performance metrics can be included in negotiation Proportional (not recommended) • Program administrator proportion of savings typically based on proportion of incentive provided • Proportionality based on incentive payments alone do not capture the value of existing program administrator's infrastructure, experience, and networks • Establishing proportionality based on broader set of program administrator investments requires quantification of many hard-to-quantify benefits • Braiding funding makes it difficult to pinpoint which funding led to specific energy improvement • May discourage program administrator from continuing to offer a rebate on measures covered by Home Energy Rebates due to reduced cost effectiveness
Coordinated Full (preferred when close coordination on most program elements) • Eliminates need to quantify use of existing program administrative and marketing, contractor/trade partner networks, and other benefits • Encourages deeper state program administrator collaboration that can best direct funding to current program needs and gaps • Eliminates competition between programs for participants Negotiated (preferred for most common types of coordination) • Helps align interests between current program administrators and state energy offices

Program collaboration & attribution framework
• Clearly outlines roles and responsibilities of Home Energy Rebates implementer and current program administrator • Current program administrator can get credit for its investments in program infrastructure, but they must be quantified • Helps address concerns that program administrator will receive undue credit for exceeding savings targets • Performance incentives can be included in negotiation Proportional (not recommended) • Program administrator proportion of savings typically based on proportion of incentive provided • Proportionality based on incentive payments alone do not capture value of existing program administrator's infrastructure, experience, and networks • Establishing proportionality based on broader set of program administrator investments requires quantification of many hard-to-quantify benefits • May discourage program administrator from continuing to offer a rebate (or encourage reduced rebates) on measures covered by Home Energy Rebates due to reduced cost effectiveness
Complementary Full (not recommended) • Insufficient investment of current program administrator funding to justify Negotiated (not recommended) • Time and effort for negotiation not warranted • Insufficient investment of program administrator funding Proportional • Justified if current program administrator supports Home Energy Rebates implementer with some marketing, contractor and trade partner networks, or participant recruitment • Encourages coordination to support success of Home Energy Rebates programs None • Simplifies decision making • Requires few, if any, changes to existing attribution framework

As of publication, few states have made a final decision on how they will handle attribution. Some early directions can be gleaned from regulatory proceedings and insights from program administrators and others involved in state-level deliberations.

In its October 10, 2024, Open Meeting, the Wisconsin Public Service Commission (WI PSC) announced its determination that Focus on Energy (the statewide implementer for Wisconsin's investor-owned utility programs and the state HOMES and HEAR programs) will receive "full attribution of gross savings for projects and measures receiving co-funding from Focus on Energy and the Inflation Reduction Act Home Energy Rebate programs when determining the energy savings and associated benefits that can be claimed by Focus on Energy."[xiv] The decision follows an earlier memo outlining its intention to adopt

either a full or negotiated attribution framework for the state's HOMES and HEAR programs.[xv] As precedent, the WI PSC memo lists 11 examples of programs that offer co-funding with various Focus on Energy programs for which Focus on Energy claims full saving attribution.

While no formal decisions have been released to date, state energy officials and statewide program implementers in Minnesota,[xvi] New York, and Oregon[xvii] have indicated that their states are likely to adopt a full savings attribution framework for their integrated programs.

The California Public Utilities Commission (CPUC) has not published a final decision on attribution for their Home Energy Rebate programs, but there is prior precedent for how the state may move forward from collaborative programs with the state's regional energy networks and other program implementers supporting decarbonization efforts across the state.

Performance metrics may require adjustment to account for state-utility collaboration

In a majority of states, utility-funded program administrators are required to meet energy savings targets for their efficiency program portfolio and/or receive performance incentives for achieving savings in excess of goals (or face penalties for falling short). Virtually all states require programs to meet cost-effectiveness requirements. Regulatory decisions that affect program administrators' ability to meet these requirements or earn incentives will carry significant weight as utilities consider the extent of their collaboration on HOMES and HEAR program implementation.

As regulators decide how to handle savings attribution for these programs, they will need to consider potential interactions with their state energy savings and equity targets, performance incentives, and cost-effectiveness requirements. Ultimately, the purpose of attributing savings should determine how savings are calculated and used. For example, a gross savings approach could be used to assess achievement of energy savings targets or other program goals and a net savings approach used for measuring program cost effectiveness or determining the amount of a performance incentive.

Savings targets

Utility-funded program administrators in 26 states and the District of Columbia must meet energy savings targets or energy efficiency resource standards (EERS) for electricity established by the state legislature or utility regulators. Annual savings targets range from 0.2% to more than 2.0%.[xviii]

The savings attribution framework adopted for utility programs coordinating with state HOMES and HEAR programs may affect whether the utility will fall short of, meet, or exceed their savings target. In states using a negotiated or proportional gross savings attribution framework, the efficiency resource available to utilities may be reduced, making it harder for utilities to meet savings targets, especially in states with more aggressive targets. This can also be a bigger concern for utilities with more robust program offerings. Conversely, under full savings attribution, a utility may meet or exceed their savings target by getting credit for energy savings driven by the Home Energy Rebates programs. This may be more of an issue in states with smaller energy savings targets or for utilities with lower levels of spending relative to the federal rebate programs.

State utility regulators can address these concerns by considering how their selected savings attribution framework aligns with the state's utility program landscape and energy savings targets. Regulators should develop clear guidance and simple methods for adjusting energy savings targets when warranted. If regulators opt for a negotiated attribution framework, the conditions for adjusting savings targets can be part of the negotiation.

Performance incentive mechanisms

Performance incentive mechanisms (PIMs) are used in 28 states as a tool for incentivizing utility investments that accelerate advances toward energy efficiency or other policy goals. ACEEE research has found that PIMs are one of the leading drivers for utilities achieving higher year-to-year energy savings.[xix] PIMs are also used to reward utilities for progress toward energy-related policy goals like reducing greenhouse gas emissions, expanding programs for low-income customers, addressing energy inequities, reducing peak demand, increasing electrification, and integrating renewables. For example, the Illinois Commerce Commission has established PIMs to encourage electric utilities to reduce the number of residential service disconnections in the 20 zip codes with the highest number of disconnections.[xx, xxi] Similarly, PIMs could be used to incentivize utilities to leverage IRA investments in their efficiency programs.

Depending on a PIM's structure, regulators may need to make adjustments to ensure the PIM continues to encourage the desired investments without generating unearned financial rewards for utilities as impacts from the Home Energy Rebates programs and residential tax incentives accrue. For example, PIMs that measure energy or greenhouse gas savings associated with adoption of specific electrification technologies should account for the impact of federal rebates and tax incentives on uptake of these technologies.

States with more limited utility energy efficiency portfolios should consider how performance-based regulation including PIMs could support emerging climate and energy policy goals as well as opportunities to encourage development of new and expanded program offerings based on coordination with states on the Home Energy Rebates programs. These steps would support efforts to establish more robust programs to continue after the federal programs sunset. Before pursuing PIMs to encourage utility-state collaboration on electrification rebates, any state restrictions on fuel-switching must be lifted.

Cost-effectiveness requirements

As regulators and program administrators consider the opportunities for collaboration, the existing cost-effectiveness framework should be revisited to identify ways that the current rules may support or hinder collaborative efforts. To meet the IRA's goals for these programs (i.e., job creation, carbon emissions reduction), federal incentives should not be conflated with the utility program investments that are intended to pay for energy efficiency as a least-cost resource.

Before calculating cost effectiveness for integrated and coordinated state-utility programs, regulators and evaluators should revisit the net-to-gross ratios used to derive net savings. Evaluators will be hard pressed to determine whether it was the utility or the state investment—in the form of rebates, marketing, or other program activity—that led participants to move forward with their project or purchase.

In states that use the utility cost test (also called the program administrator cost test) or societal cost test, federal incentives should be treated like participant costs and excluded from the cost-effectiveness calculation. States that use the total resource cost test (TRC) should consider whether to make an exception for integrated and coordinated programs to use the utility cost test or a societal cost test, just as some states do for their low-income programs. If the state continues to require the TRC, modifications should be adopted to subtract federal incentives from project costs. Non-energy benefits and market transformation effects should also be included.

Another suggestion for addressing program cost effectiveness is stacking funding so that utility incentives are allocated toward cost-effective measures first, leaving federal incentives to cover the cost of measures that may not meet the cost-effectiveness threshold.

State-utility collaboration is essential to meeting utility program equity targets

To date, 20 states have enacted legislation, regulations, or utility commission orders intended to increase utility program spending or energy savings in low-income and historically marginalized communities. [xxii] For the growing number of states incorporating equity and other policy goals into EERS goals or reporting, regulators and utilities will need to work together to address the potential effects of the federal incentive programs on utility goals. Examples include goals related to underserved customer groups (e.g., low-income households and renters), installation of specific technologies (e.g., heat pumps), and carbon emissions reductions.

The federal Home Energy Rebates programs direct states to target a significant portion of their incentive dollars to low- and moderate-income households and provide higher incentive levels for low- and moderate-income households. In response, many states are going far beyond the minimum requirements, designing HOMES and HEAR programs that specifically target these households. Regulators should encourage utilities to work with their state energy offices to ensure the programs are successful in meeting their equity goals.

Conclusions

Unprecedented federal funding for residential energy efficiency and electrification presents an opportunity for states to make significant progress toward their energy and decarbonization goals. By ensuring these investments are coordinated with ratepayer-funded energy efficiency and electrification programs, utility regulators can ensure the programs yield the greatest benefit to residents and align with state policy goals. Early collaboration between state and utility program efforts can prevent duplication of effort and reduce overall administrative costs.

Regulators should consider how to encourage and facilitate utility collaboration and leveraging of incentives and other utility program spending with the Home Energy Rebates programs. Beyond regulatory proceedings, utilities should initiate or participate in convenings with state energy offices and relevant stakeholders and report back to the regulators on the specifics of collaborative efforts and leveraging of agreed-upon incentives. Regulators should also consider ways to use savings targets and/or performance incentive mechanisms to promote collaboration for increased energy savings and other benefits.

As states and utilities flesh out their program coordination, the time is ripe for regulators to work with stakeholders to make the important decisions that will provide utilities with the certainty they need to navigate the rules of the road. In this way, regulators will open the door to greater program coordination, collaboration, and, ultimately, greater energy savings and benefits for consumers through the energy transition.

[i] U.S. Department of Energy (DOE). 2025. Home Energy Rebates Progress Tracker. January 2. https://www.energy.gov/scep/home-energy-rebates-progress-tracker.

[ii] A recent Analysis Group report provides a useful summary of resource planning processes used by regulators to ensure system reliability and procurement of least-cost resource portfolios.

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