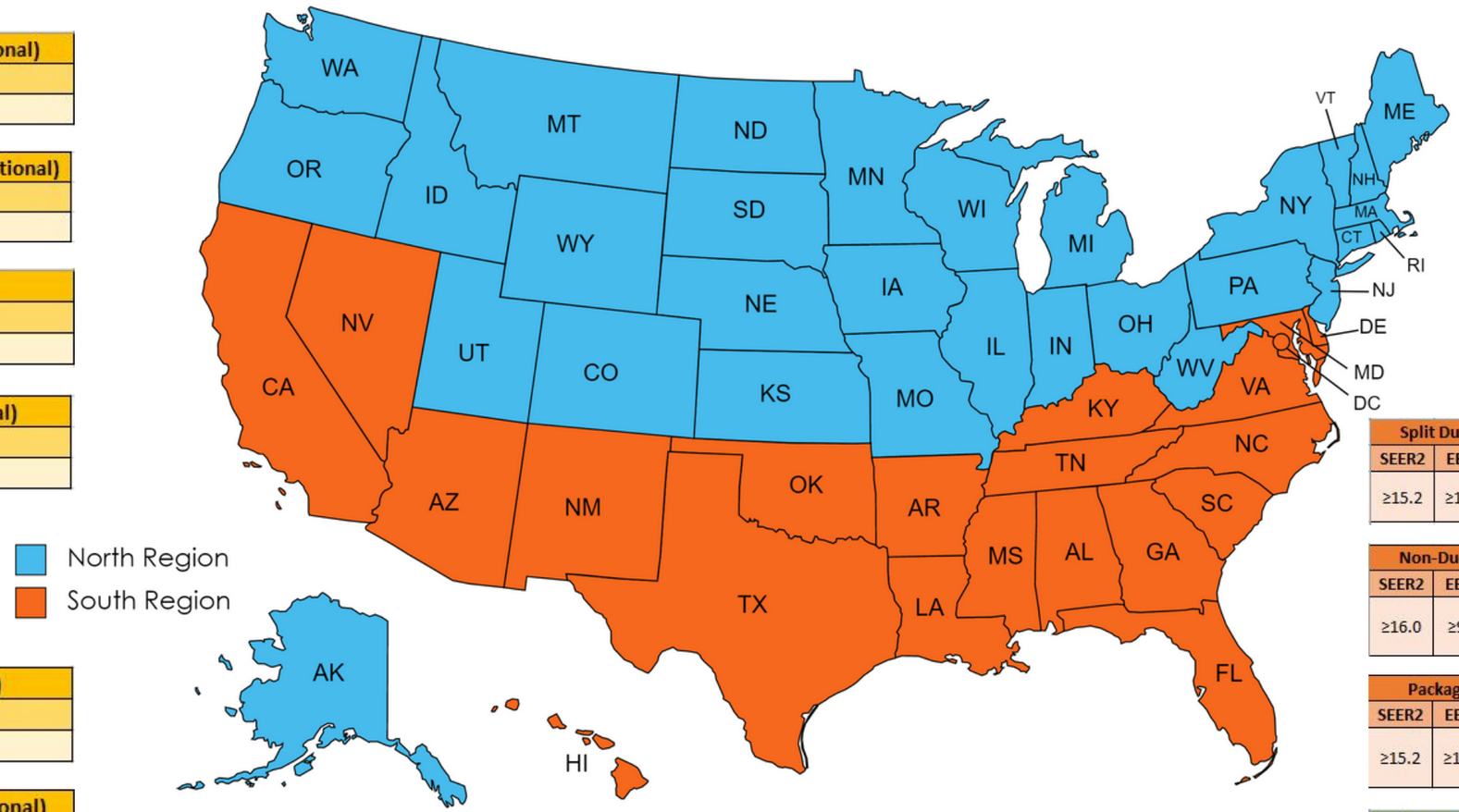
2023 Efficiency Requirements for 25C Tax Credits

Split Central Air Conditioner - All Regions (National)	
SEER2	EER2
≥16.0	≥12.0

Packaged Central Air Conditioner - All Regions (National)	
SEER2	EER2
≥15.2	≥11.7

Gas Furnaces - All Regions (National)
AFUE
≥97%

Gas Boilers (Hydronic) - All Regions (National)
AFUE
≥95% with Thermal Load Management



Gas Water Heaters - All Regions (National)
UEF
≥.78 with ENERGY STAR 3.2 Compliance

Gas Tankless Water Heaters - All Regions (National)
UEF
≥.92 with ENERGY STAR 3.2 Compliance

Heat Pump Water Heaters - All Regions (National)
UEF
≥3.10 with ENERGY STAR 3.2 Compliance

Split Ducted Heat Pump Specifications - North Region				
SEER2	EER2	HSPF2	COP at 5°F*	Capacity Ratio^
≥15.2	≥10.0	≥8.1	≥1.75	≥58% at 17°F/47°F or ≥70% at 5°F/47°F

Non-Ducted Heat Pump Specifications - North Region				
SEER2	EER2	HSPF2	COP at 5°F*	Capacity Ratio^
≥16.0	≥9.0	≥9.5	≥1.75	≥58% at 17°F/47°F or ≥70% at 5°F/47°F

Packaged Heat Pump Specifications - North Region				
SEER2	EER2	HSPF2	COP at 5°F*	Capacity Ratio^
≥15.2	≥10.0	≥8.1	≥1.75	≥58% at 17°F/47°F or ≥70% at 5°F/47°F

Split Ducted Heat Pump Specifications - South Region		
SEER2	EER2	HSPF2
≥15.2	≥11.7	≥7.8

Non-Ducted Heat Pump Specifications - South Region		
SEER2	EER2	HSPF2
≥16.0	≥12.0	≥9.0

Packaged Heat Pump Specifications - South Region		
SEER2	EER2	HSPF2
≥15.2	≥10.6	≥7.2

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