

CEE Crosswalk to Determine M1 Equivalent of M-Rated Equipment

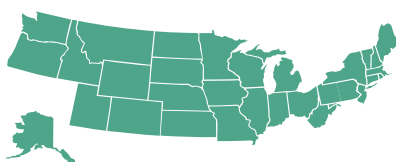
The Section 25C Energy Efficient Home Improvement Credit requires HVAC equipment to meet the highest efficiency tier (not including any advanced tier) established by the Consortium for Energy Efficiency (CEE). CEE released their 2023 minimum efficiency requirements using the M1 test procedure measurements: SEER2, EER2, and HSPF2. To allow remaining M-rated equipment sold after January 1, 2023, to qualify for the tax credit, CEE has released crosswalk calculations to determine eligibility for the 25C tax credit. The below tables have combined the qualifying efficiency tiers released by CEE with the approved crosswalk calculations to determine the minimum SEER, EER, and HSPF ratings to qualify for Section 25C for equipment sold after January 1, 2023.

Central Air Conditioners ≤65,000 BTU/h				
SPLIT SYSTEMS				
	M1-Rated Equipment		M-Rated Equipment	
Level	SEER2	EER2	SEER	EER
CEE Tier 2	≥16.0	≥12.0	≥16.8	≥12.6
PACKAGE SYSTEMS				
	M1-Rated Equipment		M-Rated Equipment	
Level	SEER2	EER2	SEER	EER
CEE Tier 1	≥15.2	≥11.5	≥16.0	≥12.1

Gas Furnaces*, Forced Air, <225,000 BTU/h	
Level	AFUE
CEE Tier 3	≥97%
Gas Boiler*, Hydronic Heating, <300,000 BTU/h	
Level	AFUE
CEE Tier 2	≥95%

*For Section 25C eligibility only, no crosswalk needed for gas heating products.

Air Source Heat Pumps – North Region, ≤65,000 BTU/h



SPLIT SYSTEM DUCTED HEAT PUMPS

	M1-Rated Equipment			M-Rated Equipment			M1 & M Equipment	
Level	SEER2	EER2	HSPF2	SEER	EER	HSPF	COP @ 5 °F	Capacity Ratio
CEE Tier 1	≥15.2	≥10.0	≥8.1	≥16.0	≥10.5	≥9.5	≥1.75	≥58% at 17°F/47°F OR ≥70% at 5°F/47°F

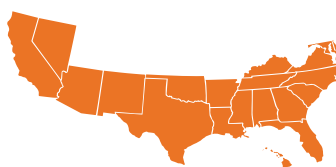
SPLIT SYSTEM NON-DUCTED HEAT PUMPS

	M1-Rated Equipment			M-Rated Equipment			M1 & M Equipment	
Level	SEER2	EER2	HSPF2	SEER	EER	HSPF	COP @ 5 °F	Capacity Ratio
CEE Tier 2	≥16.0	≥9.0	≥9.5	≥16.0	≥9.0	≥10.6	≥1.75	≥58% at 17°F/47°F OR ≥70% at 5°F/47°F

PACKAGE SYSTEM HEAT PUMPS

	M1-Rated Equipment			M-Rated Equipment			M1 & M Equipment	
Level	SEER2	EER2	HSPF2	SEER	EER	HSPF	COP @ 5 °F	Capacity Ratio
CEE Tier 1	≥15.2	≥10.0	≥8.1	≥16.0	≥10.5	≥9.6	≥1.75	≥58% at 17°F/47°F OR ≥70% at 5°F/47°F

Air Source Heat Pumps – South Region, ≤65,000 BTU/h



SPLIT SYSTEM DUCTED HEAT PUMPS

	M1-Rated Equipment			M-Rated Equipment		
Level	SEER2	EER2	HSPF2	SEER	EER	HSPF
CEE Tier 1	≥15.2	≥11.7	≥7.8	≥16.0	≥12.3	≥9.2

SPLIT SYSTEM NON-DUCTED HEAT PUMPS

	M1-Rated Equipment			M-Rated Equipment		
Level	SEER2	EER2	HSPF2	SEER	EER	HSPF
CEE Tier 2	≥16.0	≥12.0	≥9.0	≥16.0	≥12.0	≥10.0

PACKAGE SYSTEM HEAT PUMPS

	M1-Rated Equipment			M-Rated Equipment		
Level	SEER2	EER2	HSPF2	SEER	EER	HSPF
CEE Tier 1	≥15.2	≥10.6	≥7.2	≥16.0	≥11.2	≥8.6

Sources: CEE's minimum efficiency ratings

CEE's official crosswalk calculations