



**Cold Climate Heat Pumps**  
***Chris Bradt – Performance Construction Manager***

# **ASHRAE Northern Nevada**

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March 16, 2023

**Cold Climate Heat Pumps**

**Specifying & Resources**

**Design Considerations**

**Market Updates**





***Cold Climate Heat Pumps***

## Why cold climate heat pumps?

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They are designed for cold climates. Standard heat pumps are not.

### Reno

- Design Dry Bulb 0.4% 0° F
- Winter Mean of Extremes -10° F

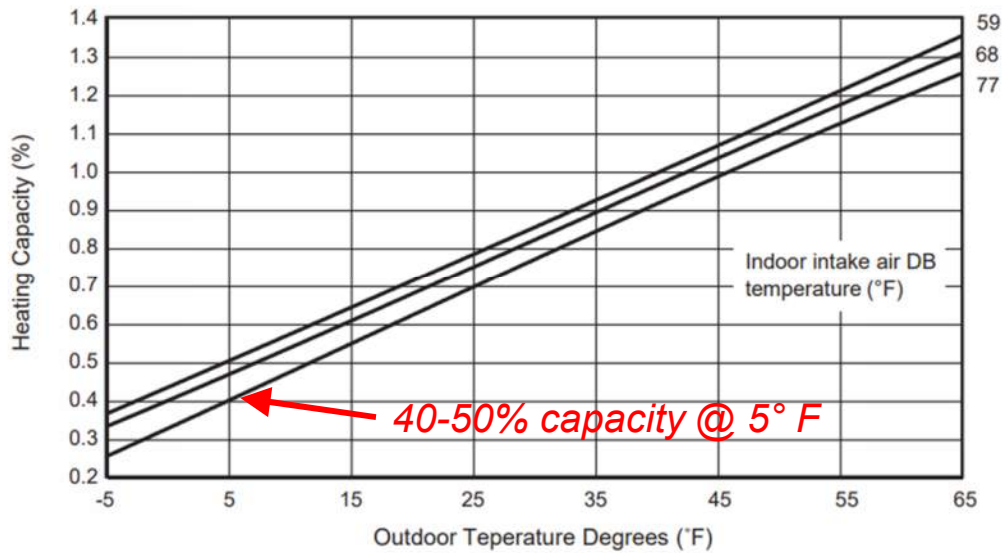
### Truckee

- Design Dry Bulb 0.6% 0° F
- Winter Median of Extremes -10° F

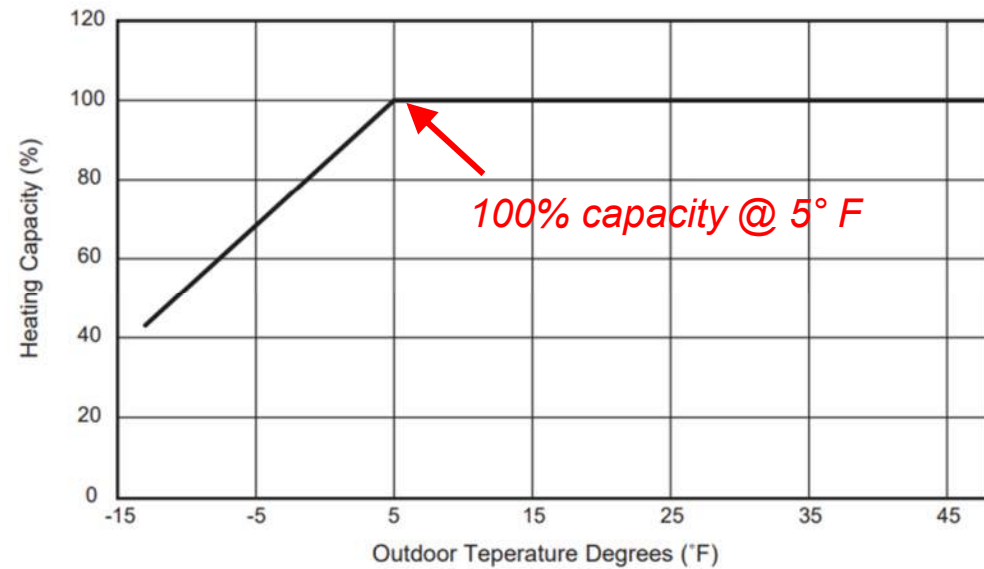


# Why cold climate heat pumps?

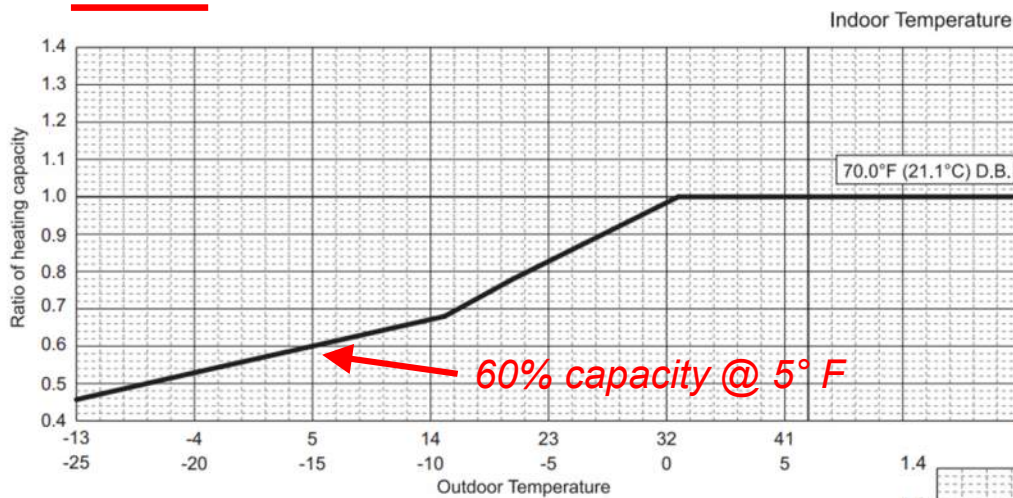
Standard outdoor heat pump



Cold climate outdoor heat pump



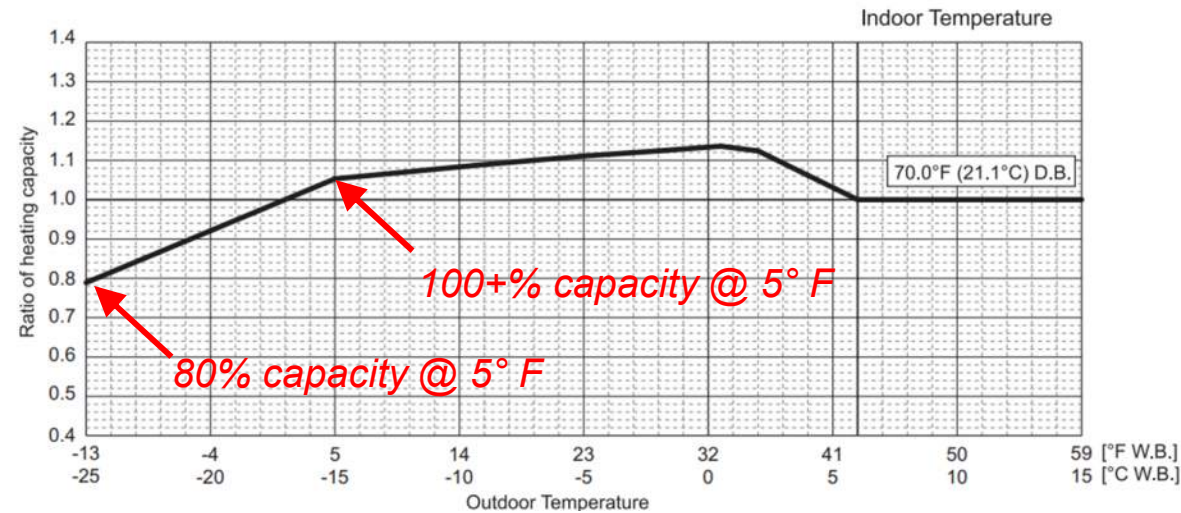
# Why cold climate heat pumps?



Standard outdoor heat pump

60% capacity @ 5° F

Cold climate outdoor heat pump



80% capacity @ 5° F

100+% capacity @ 5° F

# Performance expectations, even during extreme events.

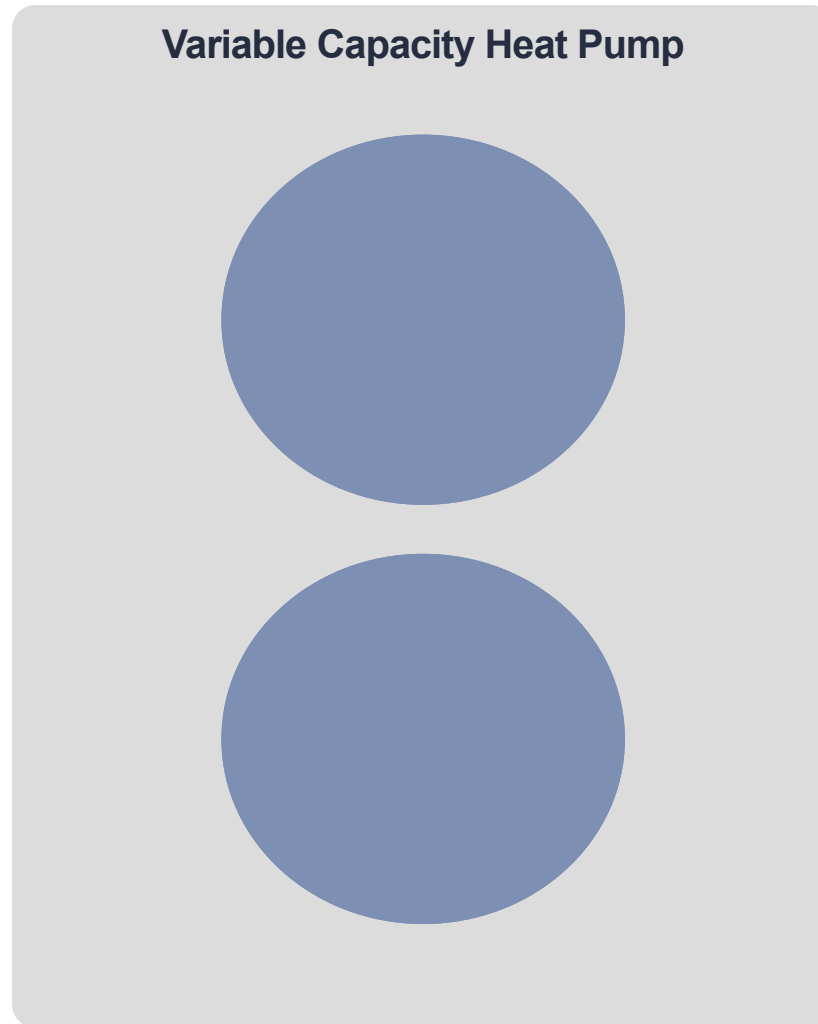
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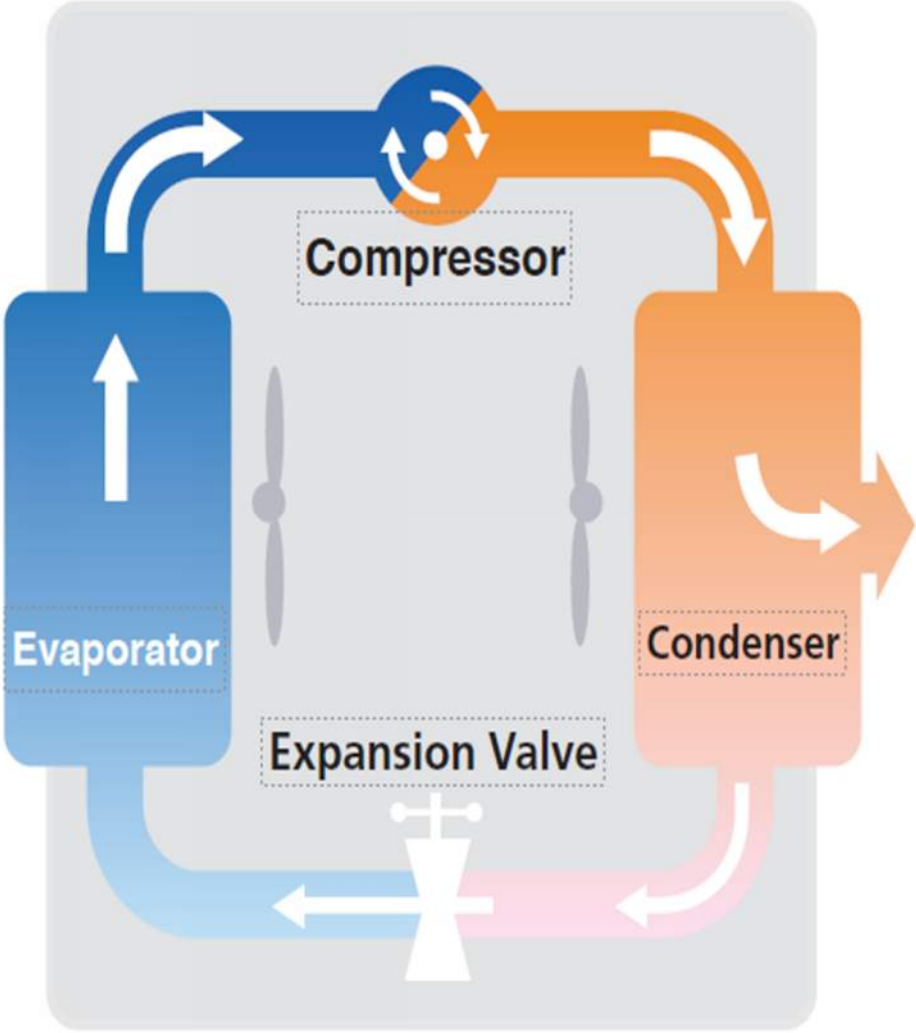
# How it works



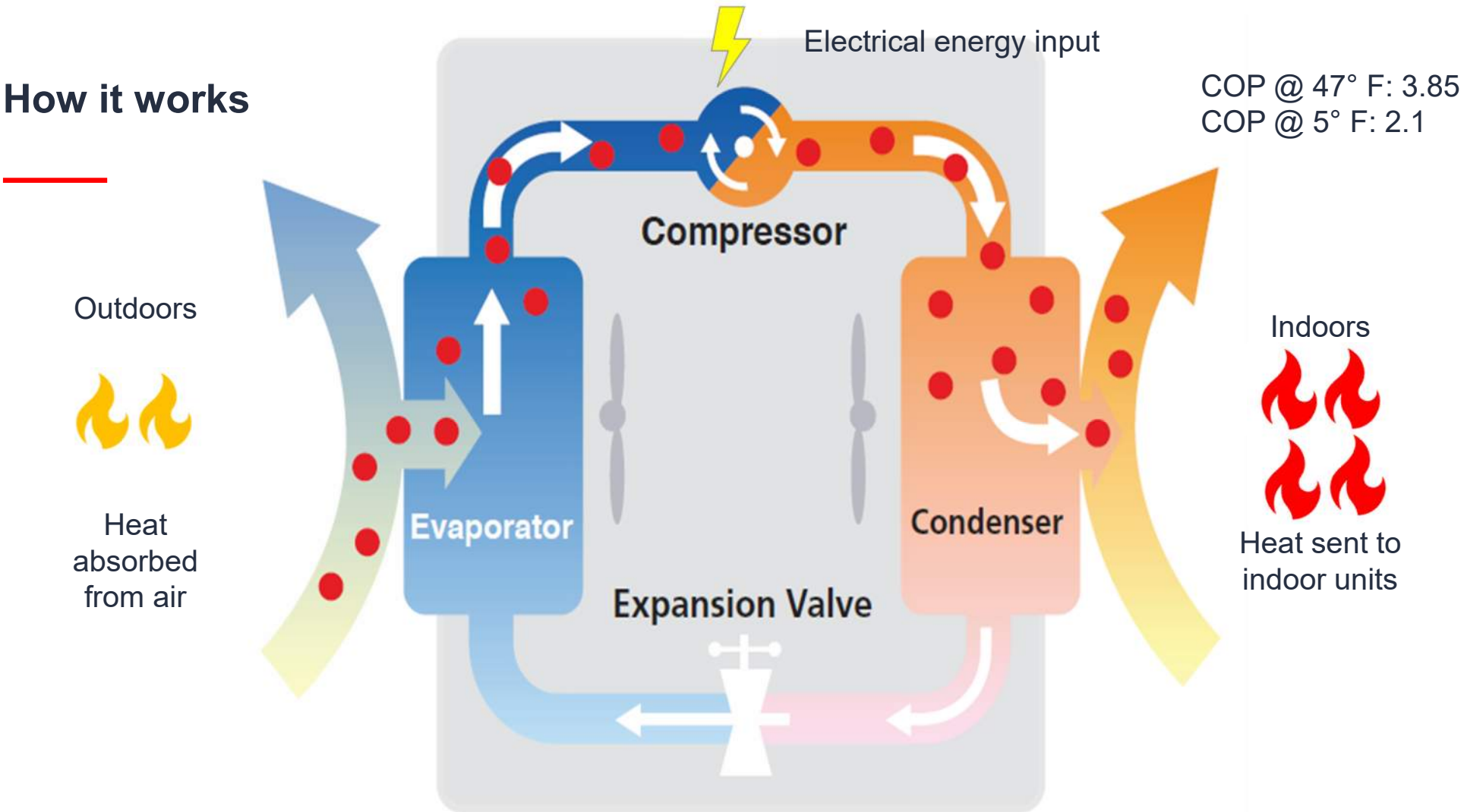
## How it works



# How it works



# How it works



COP @ 47° F: 3.85  
COP @ 5° F: 2.1

## Cold climate product innovations

Hot discharge air and “Just right” air flow

Inverter compressors & advanced motors

Advanced programming for cold climate operations

Intelligent defrost cycles & drain pan de-icing

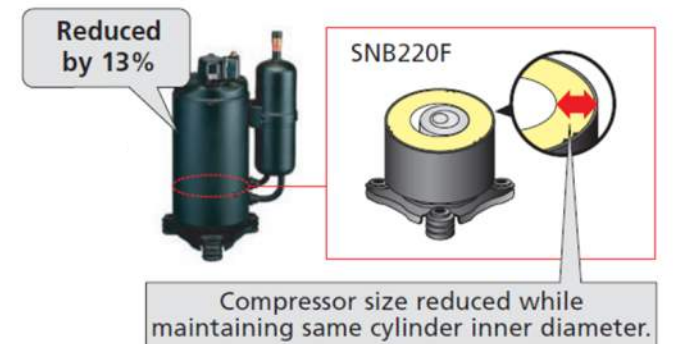
Optional wind baffles for the outdoor unit

Work with dedicated HVAC designers, contractors & distributors

Compressor Using Conventional Method (Arc Spot-Welded Method)



Compressor Using Heat Caulking Fixing Method





*Specifying*

## System Sizing

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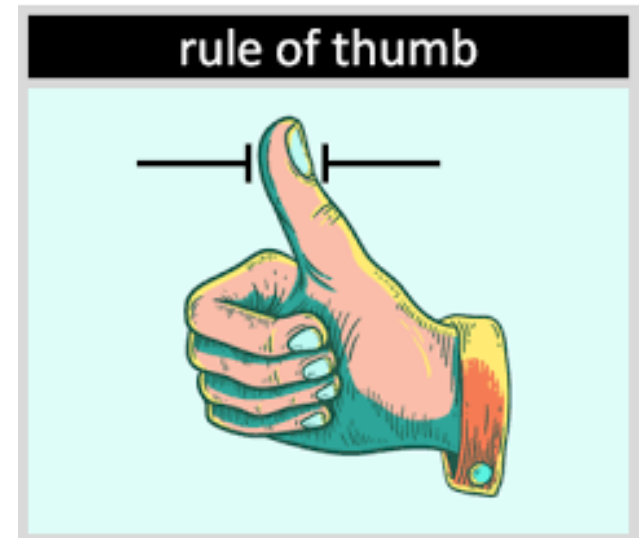
Load calcs for heating and cooling load

Site specific design conditions, including for altitude

Equipment Submittals and Performance Curves

NEEP Cold Climate Performance Charts

System design tools



*That's good enough, right?*

# Manual J Load Calcs

Design Information					
	Htg	Clg	Infiltration		
Outside db (°F)	43	91	Method		Simplified
Inside db (°F)	72	72	Construction quality		Semi-tight
Design TD (°F)	29	19	Fireplaces		2 (Average)
Daily range	-	M			
Inside humidity (%)	30	50			
Moisture difference (gr/lb)	2	2			

## HEATING EQUIPMENT

Make Mitsubishi Electric  
Trade Mitsubishi Electric  
Model SUZ-KA36NA2  
AHRI ref 202392026

Efficiency 11.7 HSPF  
Heating input  
Heating output 33400 Btuh @ 47°F  
Temperature rise 28 °F  
Actual air flow 1100 cfm  
Air flow factor 0.048 cfm/Btuh  
Static pressure 0.50 in H2O  
Space thermostat  
Capacity balance point = 32 °F

## COOLING EQUIPMENT

Make Mitsubishi Electric  
Trade Mitsubishi Electric  
Cond SUZ-KA36NA2  
Coil SVZ-KP36NA  
AHRI ref 202392026

Efficiency 8.8 EER, 16 SEER  
Sensible cooling 31350 Btuh  
Latent cooling 1650 Btuh  
Total cooling 33000 Btuh  
Actual air flow 1100 cfm  
Air flow factor 0.036 cfm/Btuh  
Static pressure 0.50 in H2O  
Load sensible heat ratio 0.97

ROOM NAME	Area (ft²)	Htg load (Btuh)	Clg load (Btuh)	Htg AVF (cfm)	Clg AVF (cfm)
Attic	608	4118	4760	200	173
Bath2	72	450	540	22	20
Bath3	55	0	0	0	0
Bath4	156	1811	1932	88	70
Bed2	324	3007	3859	146	140
Bed3	218	2012	3477	98	126
Bed3 WIC	55	681	782	33	28
Bed4	291	3762	4617	183	168
Bed4 WIC	75	550	762	27	28
Landing-Hall up	704	2944	4781	143	174
Laundry	64	568	685	28	25
Powder	40	0	0	0	0
Gym	240	2747	4097	133	149
Upstairs	2901	22649	30291	1100	1100
Other equip loads		0	0		
Equip. @ 1.00 RSM			30291		
Latent cooling			903		
<b>TOTALS</b>	<b>2901</b>	<b>22649</b>	<b>31194</b>	<b>1100</b>	<b>1100</b>

# Design Temps

City	Climate Zone	Latitude	Elevation (ft)	Longitude	Cooling								Outdoor Daily Range	Heating					
					0.10%		0.50%		1.00%		2.00%			Design Wetbulb 0.1%	Design Wetbulb 0.5%	Winter Median of Extremes	Design Drybulb (0.2%)	Design Drybulb (0.6%)	HDD*
					DB	MCWB	DB	MCWB	DB	MCWB	DB	MCWB							
Tehachapi	16	35.1	3975	118.5	97	66	93	65	92	65	89	64	69	67	33	13	20	24	4494
Tejon Rancho	16	35	1425	118.8	107	71	103	70	102	70	99	68	74	72	27	24	29	32	2602
Temecula	10	33.5	1006	117.2	101	69	96	68	95	68	91	67	73	71	34	24	29	32	
Temple City	9	34.1	403	118.1	101	70	95	69	93	69	89	68	73	71	27	30	35	37	
Terro	16	40.9	5300	120.5	95	60	92	59	91	59	87	57	64	62	37	-17	-11	-4	
Thermal AP	15	33.6	-112	116.1	114	74	110	74	109	74	106	74	80	79	29	26	31	35	1154
Thermalito	11	37.9	25	121.6	106	71	104	70	102	70	98	69	74	72	37	25	30	33	
Thousand Oaks	9	34.2	810	118.8	98	69	93	68	92	68	88	67	72	70	30	27	32	35	
Three Rivers PH 1	13	36.5	1140	118.9	105	70	102	69	101	69	98	67	73	71	38	24	30	32	2642
Tiburon	3	37.9	90	122.5	85	66	80	65	78	65	73	63	67	65	12	30	34	36	
Tiger Creek PH	16	38.5	2355	120.5	100	66	96	65	95	65	92	63	69	67	36	20	26	29	3795
Torrance	6	33.8	110	118.3	93	69	86	68	84	68	80	66	71	69	18	32	37	39	1859
Tracy Carbona	12	37.7	140	121.4	102	70	97	68	95	68	90	67	72	70	38	24	29	32	2704
Tracy Pumps	12	37.8	61	121.4	104	71	99	69	97	69	92	68	73	71	39	23	28	31	
Travis AFB	12	38.3	72	121.9	103	71	98	69	96	68	91	66	73	70	35	24	29	32	2725
Trinity Dam	16	40.8	2500	122.8	99	65	94	64	92	64	88	62	68	66	37	17	24	28	
Trona	14	35.8	1695	117.4	113	72	109	70	108	70	105	68	76	73	35	18	24	27	2415
Truckee RS	16	39.3	5995	120.2	90	58	87	57	86	57	82	55	62	60	40	-10	-4	0	8230

## Altitude corrections

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Heat pumps installed at altitude operate in decreased air density.

Equipment size may need to be increased.

Look up correction factors that apply for both heating and cooling operation.

Indoor & outdoor unit sizing needs to account for capacity reductions.

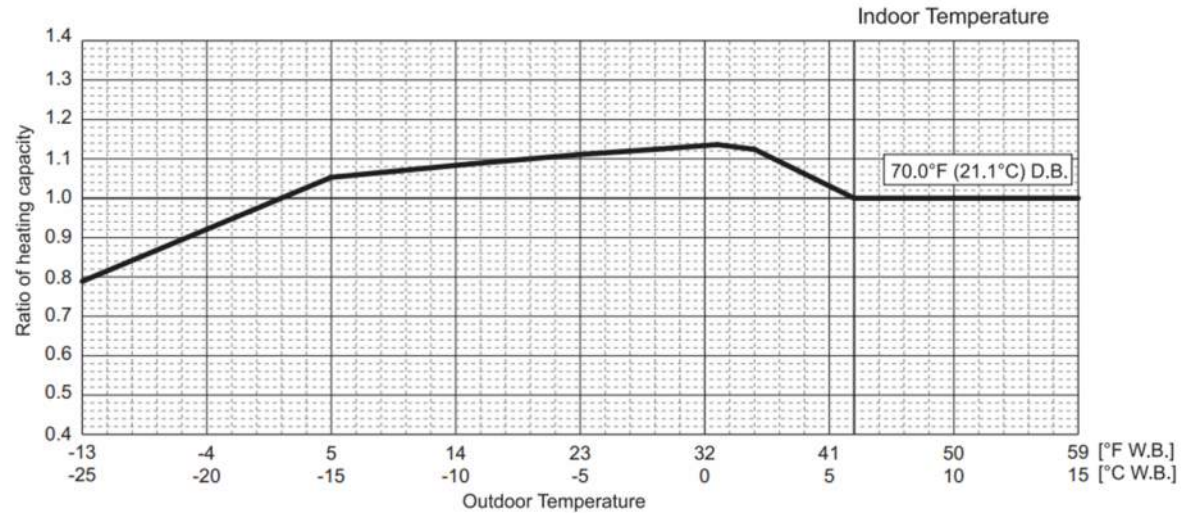
*Mitsubishi M&P Series Altitude Corrections*

<b>Altitude [feet above sea level]</b>	<b>Indoor Unit</b>	<b>Outdoor Unit</b>
0	1.00	1.00
1,000	0.96	0.99
2,000	0.93	0.98
3,000	0.90	0.98
4,000	0.86	0.97
5,000	0.83	0.96
6,000	0.80	0.95
7,000	0.77	0.94
8,000	0.74	0.94
9,000	0.71	0.93
10,000	0.69	0.92

# Technical Documentation

Submittals

Engineering data



Cooling <sup>1</sup> (Non-Ducted // Mix // Ducted)	Maximum Capacity	BTU/H	36,000 // 36,000 // 36,000
	Rated Capacity	BTU/H	36,000 // 36,000 // 36,000
	Minimum Capacity	BTU/H	15,500 // 15,500 // 15,500
	Maximum Power Input	W	2,400 // 2,610 // 2,855
	Rated Power Input	W	2,400 // 2,610 // 2,855
	Power Factor (208V, 230V)	%	98.5, 98.5 // 98.5, 98.5 // 98.5, 98.5
Heating at 47°F <sup>2</sup> (Non-Ducted // Mix // Ducted)	Maximum Capacity	BTU/H	42,000 // 42,000 // 42,000
	Rated Capacity	BTU/H	42,000 // 42,000 // 42,000
	Minimum Capacity	BTU/H	22,500 // 22,500 // 22,500
	Maximum Power Input	W	3,080 // 3,200 // 3,325
	Rated Power Input	W	3,080 // 3,200 // 3,325
	Power Factor (208V, 230V)	%	98.5, 98.5 // 98.5, 98.5 // 98.5, 98.5
Heating at 17°F <sup>3</sup> (Non-Ducted // Mix // Ducted)	Maximum Capacity	BTU/H	49,000 // 49,000 // 49,000
	Rated Capacity	BTU/H	33,000 // 33,000 // 33,000
	Maximum Power Input	W	5,730 // 6,050 // 6,350
	Rated Power Input	W	3,450 // 3,600 // 3,750
Heating at 5°F <sup>4</sup> (Non-Ducted // Mix // Ducted)	Maximum Capacity	BTU/H	42,000 // 42,000 // 42,000
	Maximum Power Input	W	6,155 // 6,315 // 6,480

# NEEP Cold Climate Heat Pumps



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Efficiency Partnerships

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## PRODUCT LIST






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NEEP'S COLD CLIMATE AIR SOURCE

# Heat Pump List

## Information Tables

<b>Brand</b>	MITSUBISHI ELECTRIC
<b>Series</b>	M-Series
<b>Ducting Configuration</b>	Singlezone Ducted, Compact Ducted
<b>AHRI Certificate #</b>	202392028
<b>Outdoor Unit Model #</b>	SUZ-KA12NA2 
<b>Indoor Model #</b>	SEZ-KD12NA 
<b>Indoor Unit Type</b>	
<b>Furnace Model #</b>	
<b>EER</b>	12.9
<b>SEER</b>	20.5
<b>HSPF (Region IV)</b>	12.4
<b>EER2</b>	
<b>SEER2</b>	
<b>HSPF2 (Region IV)</b>	
<b>HSPF2 (Region V)</b>	
<b>ENERGY STAR</b>	
<b>ENERGY STAR Cold Climate</b>	
<b>Capacity Maintenance (Rated 17°F/Rated 47°F)</b>	66%

## Performance Specs

Heating / Cooling	Outdoor Dry Bulb	Indoor Dry Bulb	Unit	Min	Rated	Max
Cooling	95°F	80°F	Btu/h	4,000	12,000	12,000
			kW	0.24	0.93	0.93
			COP	4.88	3.78	3.78
Cooling	82°F	80°F	Btu/h	4,200	-	13,100
			kW	0.2	-	0.85
			COP	6.15	-	4.52
Heating	47°F	70°F	Btu/h	4,800	15,000	16,800 
			kW	0.26	1.33	1.69
			COP	5.41	3.31	2.91
Heating	17°F	70°F	Btu/h	2,900	10,000	10,000
			kW	0.19	1.18	1.18
			COP	4.47	2.48	2.48
Heating	5°F	70°F	Btu/h	2,200	-	7,900 
			kW	0.15	-	0.97
			COP	4.3	-	2.39

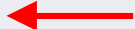

## Information Tables

<b>Brand</b>	MITSUBISHI ELECTRIC
<b>Series</b>	M-Series H2i
<b>Ducting Configuration</b>	Singlezone Ducted, Compact Ducted
<b>AHRI Certificate #</b>	204627020
<b>Outdoor Unit Model #</b>	SUZ-KA12NAHZ ←
<b>Indoor Model #</b>	SEZ-KD12NA4 ←
<b>Indoor Unit Type</b>	Mini-Splits
<b>Furnace Model #</b>	
<b>EER</b>	13
<b>SEER</b>	19
<b>HSPF (Region IV)</b>	10.2
<b>EER2</b>	
<b>SEER2</b>	
<b>HSPF2 (Region IV)</b>	
<b>HSPF2 (Region V)</b>	



## Performance Specs

Heating / Cooling	Outdoor Dry Bulb	Indoor Dry Bulb	Unit	Min	Rated	Max
Cooling	95°F	80°F	Btu/h	5,210	12,000	12,000
			kW	0.32	0.92	0.92
			COP	4.77	3.82	3.82
Cooling	82°F	80°F	Btu/h	5,600	-	12,800
			kW	0.25	-	0.78
			COP	6.56	-	4.81
Heating	47°F	70°F	Btu/h	7,700	15,000	18,000 ←
			kW	0.54	1.12	1.57
			COP	4.18	3.93	3.36
Heating	17°F	70°F	Btu/h	4,100	9,000	15,000
			kW	0.49	1.03	1.72
			COP	2.45	2.56	2.56
Heating	5°F	70°F	Btu/h	3,500	-	15,000 ←
			kW	0.4	-	2
			COP	2.56	-	2.2



## Information Tables

<b>Brand</b>	MITSUBISHI ELECTRIC
<b>Series</b>	Smart Multi
<b>Ducting Configuration</b>	Multizone All Non-Ducted
<b>AHRI Certificate #</b>	207517150
<b>Outdoor Unit Model #</b>	MXZ-SM36NAM 
<b>Indoor Model #</b>	
<b>Indoor Unit Type</b>	Non-Ducted Indoor Units
<b>Furnace Model #</b>	
<b>EER</b>	15
<b>SEER</b>	23
<b>HSPF (Region IV)</b>	12.5
<b>EER2</b>	
<b>SEER2</b>	
<b>HSPF2 (Region IV)</b>	
<b>HSPF2 (Region V)</b>	
<b>ENERGY STAR</b>	



## Performance Specs

Heating / Cooling	Outdoor Dry Bulb	Indoor Dry Bulb	Unit	Min	Rated	Max
Cooling	95°F	80°F	Btu/h	15,500	36,000	36,000
			kW	1.05	2.4	2.4
			COP	4.33	4.4	4.4
Cooling	82°F	80°F	Btu/h	9,508	-	36,000
			kW	0.48	-	2.26
			COP	5.81	-	4.67
Heating	47°F	70°F	Btu/h	22,500	42,000	42,000 
			kW	1.09	3.08	3.08
			COP	6.05	4	4
Heating	17°F	70°F	Btu/h	8,500	26,400	29,400
			kW	0.67	2.76	3.91
			COP	3.72	2.8	2.2
Heating	5°F	70°F	Btu/h	5,857	-	25,200
			kW	0.5	-	3.36
			COP	3.43	-	2.2
Heating	-13°F	70°F	Btu/h	2,378	-	18,131 
			kW	0.24	-	1.03
			COP	2.9	-	5.16

## Information Tables

<b>Brand</b>	MITSUBISHI ELECTRIC
<b>Series</b>	Smart Multi
<b>Ducting Configuration</b>	Multizone All Non-Ducted
<b>AHRI Certificate #</b>	207517152
<b>Outdoor Unit Model #</b>	MXZ-SM36NAMHZ 
<b>Indoor Model #</b>	
<b>Indoor Unit Type</b>	Non-Ducted Indoor Units
<b>Furnace Model #</b>	
<b>EER</b>	15
<b>SEER</b>	23
<b>HSPF (Region IV)</b>	12.5
<b>EER2</b>	
<b>SEER2</b>	
<b>HSPF2 (Region IV)</b>	
<b>HSPF2 (Region V)</b>	
<b>ENERGY STAR</b>	

## Performance Specs

Heating / Cooling	Outdoor Dry Bulb	Indoor Dry Bulb	Unit	Min	Rated	Max
Cooling	95°F	80°F	Btu/h	15,500	36,000	36,000
			kW	1.05	2.4	2.4
			COP	4.33	4.4	4.4
Cooling	82°F	80°F	Btu/h	9,508	-	36,000
			kW	0.48	-	2.26
			COP	5.81	-	4.67
Heating	47°F	70°F	Btu/h	22,500	42,000	42,000 
			kW	1.09	3.08	3.08
			COP	6.05	4	4
Heating	17°F	70°F	Btu/h	8,500	33,000	42,000
			kW	0.67	3.45	5.73
			COP	3.72	2.8	2.15
Heating	5°F	70°F	Btu/h	6,687	-	42,000
			kW	0.58	-	6.16
			COP	3.38	-	2
Heating	-13°F	70°F	Btu/h	2,716	-	35,526 
			kW	0.28	-	4.68
			COP	2.84	-	2.22



MXZ-SM60NAM-U1 1.0 ft  
 56,833 BTU/h  
 54,334 BTU/h

Pipe Dia. Liquid / Gas	Model Number	Elevation	Clg. Total (Sens.)
Pipe Length (Elbows)	Address/Group / Room	Tag Ref.	Htg. Total

**System 1A revised - M&P - MXZ-SM60**

3/8 / 3/4  
 10.0ft ( 0 )

PAC-MKA52BC 10.0 ft

56,833 BTU/h (44,199 BTU/h)  
 54,334 BTU/h

Profile  
 Default (Modified) Save Set Default Edit Name Delete

\*This profile has not been saved

Outdoor Air Temperatures  
 Location  Manual  
 US/Canada  Other Countries  
 California Sacramento  
 Heating Dry Bulb 30.0 °F  
 Heating Wet Bulb 27.7 °F  
 Heating Rel. Humidity 73.9 %  
 Cooling Dry Bulb 101.0 °F  
 Cooling Wet Bulb 70.0 °F  
 Cooling Rel. Humidity 20.7 %

Indoor Entering Coil Temperatures  
 Cooling Dry Bulb 77.0 °F  
 Cooling Wet Bulb 67.0 °F  
 Cooling Rel. Humidity 60 %  
 Heating Dry Bulb 66.0 °F

Outdoor Unit Water  
 Inlet Water Heating 86.0 °F  
 Inlet Water Cooling 68.0 °F

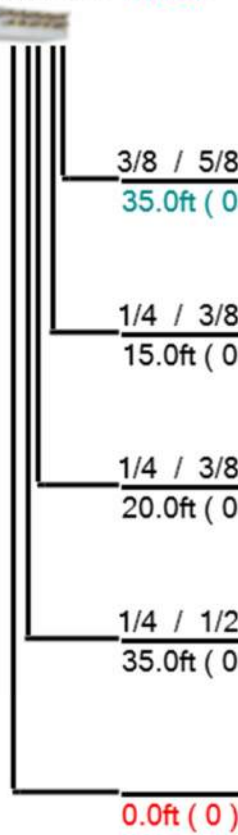
Indoor Unit Water  
 Override  
 Inlet Water Heating  
 Inlet Water Cooling

Altitude Derate Note  
[Commercial Residential](#)

Altitude  
 17.0 ft Reset

Source	Air		Water	
Unit	Outdoor	Indoor	Outdoor*	Indoor
Derate	1.00	1.00	1.00	1.00

\*Water source units and PWFY indoor units are excluded from this altitude derate.



PEAD-A36AA8 13.0 ft

3/8 / 5/8  
 35.0ft ( 0 )

N/A / 1 / Great Room/Kitchen/Living

31,869 BTU/h (24,627 BTU/h)  
 27,977 BTU/h

SEZ-KD09NA4R1.TH 11.0 ft

1/4 / 3/8  
 15.0ft ( 0 )

N/A / 2 / Bedroom 5

7,171 BTU/h (5,411 BTU/h)  
 8,025 BTU/h

SEZ-KD09NA4R1.TH 11.0 ft

1/4 / 3/8  
 20.0ft ( 0 )

N/A / 3 / Gym

7,171 BTU/h (5,411 BTU/h)  
 8,025 BTU/h

PEAD-A12AA8 11.0 ft

1/4 / 1/2  
 35.0ft ( 0 )

N/A / 4 / Dining

10,623 BTU/h (8,749 BTU/h)  
 10,307 BTU/h

Est. C  
 Est. H

## If you do it right

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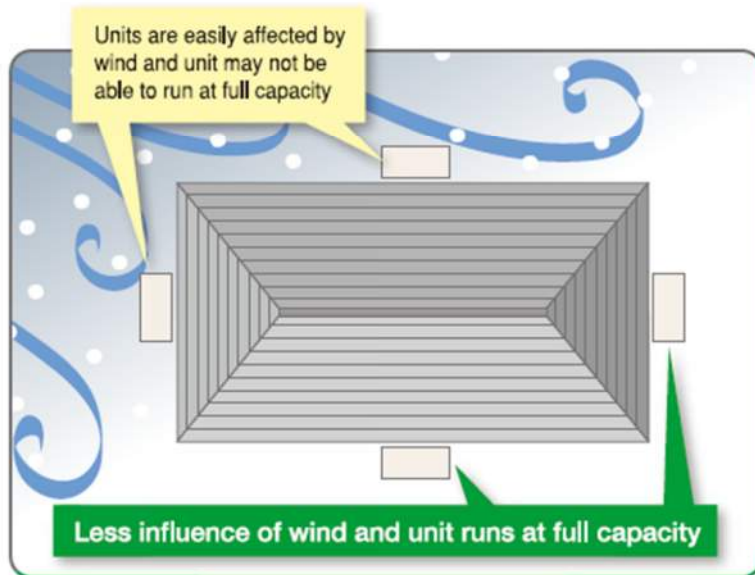




***Design Considerations***

# 1 Installation location

Be aware of the prevailing wind direction in winter and install the outdoor unit where it is sheltered from the wind when possible. When not possible, it is recommended to use an accessory wind baffle



## 2 Measures for drainage of water

### ■ Case 1: Unit installed near walkway

Do not install the unit near a walkway as the drainage water can freeze causing a slip hazard

#### Correct installation



#### Point!

- ① Install at a sufficient height from the ground to prevent problems caused by frozen drainage water.
- ② Install in a location where frozen drainage water will not be a hazard.
- ③ Install in an upright position to allow proper drainage from the drainage outlet.

#### Wrong installation

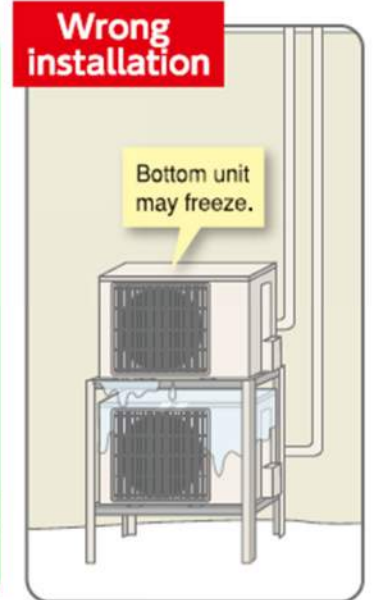
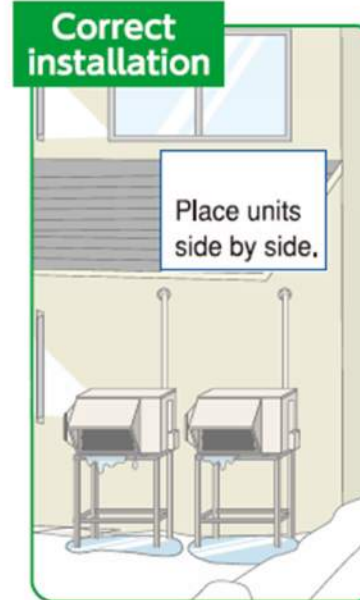


## 2 Measures for drainage of water



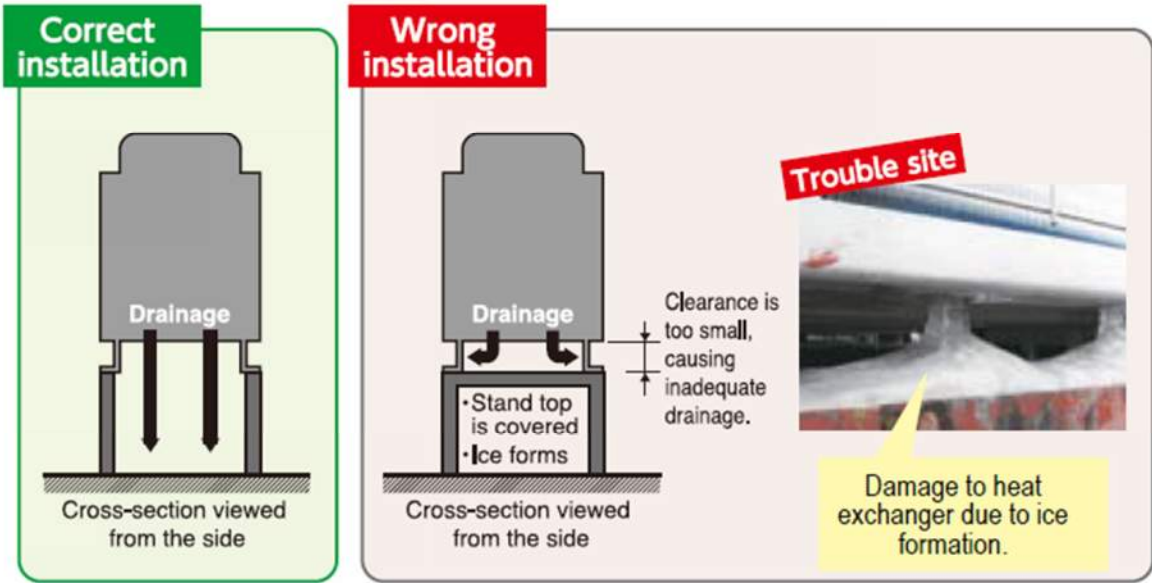
Chris Bradt | ©2023 Mitsubishi Trane HVAC US - Confidential

- **Case 2 : Multiple units are installed**  
Do not install units on top of one another as it may cause frozen drainage water on the bottom unit.



# 2 Measures for drainage of water

Use a stand with a steel framework that allows water to drain properly. The width of the stand's base must not exceed the width of the unit.



# 3 Measures for snow


M&P Series

## Unit is installed on the ground

To avoid the adverse effects of snow, ice and defrosting issues, install the unit on a stand to ensure a sufficient height from the ground

Use a stand to add sufficient height to protect the unit's heat exchanger from snow and prevent icicles forming during defrost operation.

**Correct installation**

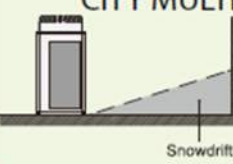


**Point!**

- ① Install at a position/height to prevent the unit being buried in snow \*1 and the adverse effects of frozen drainage water.\*2
- ② Install so as to avoid the effects of snow or snowdrift.
- ③ Install so as to avoid the damage from falling snow or icicles.

\*1 Install at a height above the highest snowfall depth.  
\*2 Even for correct installations, dripping drainage water may form an icicle which needs to be cleared away regularly to prevent a blocked drainage outlet.

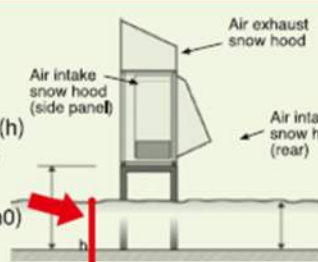
**Correct installation**



CITY MULTI

Snowdrift

**Correct installation**



Minimum height (h) should be higher than the highest snowfall depth (h0) ( $h0+8''=h$ )

**Wrong installation**



Unit may become buried in snow due to heavy snowfall, snow sliding off the roof or snowdrift.

**Wrong installation**



Unit may be damaged due to snowfall or icicles.

**Wrong installation**



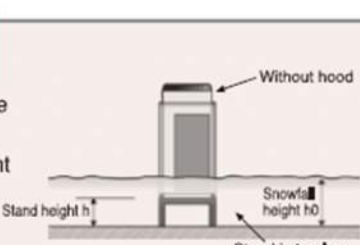
Wind

Front

Rear

Snowdrift

**Wrong installation**



Unit may become covered in snow if the stand height is insufficient.

Without hood

Stand height h

Snowfall height h0

Stand is too low.

# 3 Measures for snow

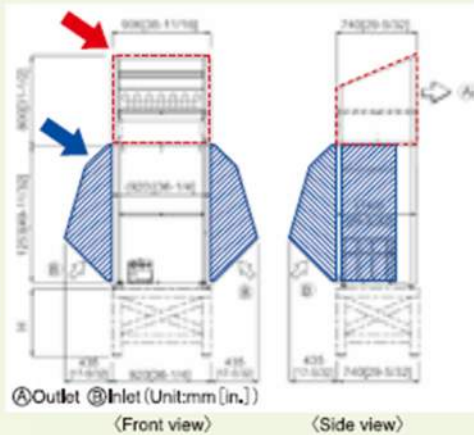
## Install snow protection hood as necessary

[City Multi]

### Correct installation

The **top hood** prevents snow from coming in, accumulating inside the unit and covering the heat exchanger.

The **side and rear hood** prevents snow from covering the heat exchanger.



When installing units side by side, install a **filler plate** between the fan guard and the outlet-side snow hood.

Wrong





## *Market Updates*

## Efficiency Metrics

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$$\text{Energy Efficiency Ratio (EER) [Btu/Wh]} = \frac{\text{Full Load Cooling Output}}{\text{Total Energy Usage}} = \text{EER Rating}$$

Seasonal Energy Efficiency Ratio (SEER) [Btu/Wh]

$$\frac{\text{Cooling Output Over a Typical Cooling Season}}{\text{Energy it Uses over the Season}} = \text{SEER Rating}$$

Heating Seasonal Performance Factor (HSPF) [Btu/Wh]

$$\frac{\text{Heating Output Over a Typical Heating Season}}{\text{Energy it Uses over the Season}} = \text{HSPF Rating}$$

### EER2, SEER2 and HSPF2

- Represents the equipment efficiency with the new testing and calculation procedures that will take effect in 2023

# Efficiency Metrics

SEER2  
EER2  
HSPF2

New procedures  
Minimum efficiency  
increase of ~7%

Product Class	SEER / HSPF				SEER2 / HSPF2	
	Current Efficiencies (Old Procedure "M")		2023 Efficiencies (Old Procedure "M")		2023 Efficiencies (New Procedure "M1")	
	SEER	HSPF	SEER	HSPF	SEER2	HSPF2
Split-system HP	14	8.2	15	8.8	14.3	7.5

Product Class	SEER / HSPF / EER					SEER2 / HSPF2 / EER2						
	Current Efficiencies (Old Procedure "M")				2023 Efficiencies (Old Procedure "M")			2023 Efficiencies (New Procedure "M1")				
	National	SE	SW		National	SE	SW	National	SE	SW		
	SEER	SEER	SEER	EER	SEER	SEER	SEER	EER	SEER2	SEER2	SEER2	EER2
Split AC <45 kBtu/h	13	14	14	12.2	14	15	15	12.2/10.2 <sup>a</sup>	13.4	14.3	14.3	11.7/9.8 <sup>a</sup>
Split AC ≥45 kBtu/h	13	14	14	11.7	14	14.5	14.5	11.7/10.2 <sup>a</sup>	13.4	13.8	13.8	11.2/9.8 <sup>a</sup>

Note a: The lower EER requirement is for equipment at or above 16.0 SEER using the M test method (or 15.2 SEER2 using the M1 test method).

## Inflation Reduction Act

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Largest climate investment in American history

Brings energy bill relief to U.S. households

Incentivizes adoption of more efficient, all-electric appliances

Projected to reduce GHG emissions 31-44% below 2005 levels by 2030

Energy Efficient Home  
Improvement (25C) Tax Credit

New Energy Efficient Home Tax  
Credit (45L) New Construction

Energy-Efficient Commercial  
Building Deduction (179D)

# Effective for 2023



## Energy Efficient Home Improvement (25C) Tax Credit

**AVAILABLE** for purchases starting Jan. 1  
 Can claim annually through 2032  
 Up to \$2,000 per system/year  
 CEE-qualified systems

## New Energy Efficient Home Tax Credit (45L) New Construction

**Contractors** building/selling homes  
**Single Family:** \$2,500 if ENERGY STAR; \$5,000 if zero energy ready.  
**Multifamily:** \$500 per unit if ENERGY STAR (\$2,500 if prevailing); \$1,000 per unit if zero energy ready (\$5,000 if prevailing).

## Energy-Efficient Commercial Building Deduction (179D)

Energy reduction of 25% (was 50%)  
 Eligible deduction up to \$1.00/sq ft  
 Building owners; designers for:

- *Government entities*
- *Not-for-profit organizations*
- *Churches/religious organizations*
- *Trival organizations*
- *Not-for-profit schools/universities*

## NVEnergy powershift incentives

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### Residential New Construction

- Single-family homes
- Multifamily up to four units per foundation
- Must achieve ENERGYSTAR® certification
- Built 10% above code or better\*

### Rebates increase by \$20 per 1% improvement

- 10%–14% Improvement: \$200–\$280
- 15%–19% Improvement: \$300–\$380
- 20%–24% Improvement: \$400–\$480
- 25% Improvement: \$500

ENERGYSTAR Certified Smart Thermostat  
Rebates: \$20



# Discussion and questions



**Please reach out**

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**Low rise residential**

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