



CEE Performance Tiers - Overview

Reference Table: Highest Non-Advanced 2023 CEE Tiers

2023 25C Tax Credit*	Product	Offering	CEE Regions	AFUE	SEER2	EER2	HSPF2	COP at 5°F	Capacity Ratio
Up to \$600	Furnaces	Gas	National	≥97%	—	—	—	—	—
Up to \$600	Air Conditioners	Split Ducted	National	—	≥16	≥12	—	—	—
		Ductless	National	—	≥16	≥12	—	—	—
		Packaged	National	—	≥15.2	≥11.5	—	—	—
Up to \$2,000	Air Sourced Heat Pumps	Split Ducted	North	—	≥15.2	≥10	≥8.1	≥1.75	≥58% (17°F/47°F) or ≥70% (5°F/47°F)
		Ductless	North	—	≥16	≥9	≥9.5		
		Packaged	North	—	≥15.2	≥10	≥8.1		
		Split Ducted	South	—	≥15.2	≥11.7	≥7.8	—	—
		Ductless	South	—	≥16	≥12	≥9	—	—
		Packaged	South	—	≥15.2	≥10.6	≥7.2	—	—

* The IRS has not yet published details on the requirements for the 2023 25C tax credit. The information in the table is subject to change based on direction provided by the the IRS. When new information becomes available, we'll post and adjust as needed.