

Inflation Reduction Act (IRA)

HEAT PUMP FACT SHEET

On August 16, 2022, President Biden signed the Inflation Reduction Act into law, marking the most significant action Congress has taken on clean energy and climate change in the nation's history. Existing and expired energy efficiency tax incentives including Energy Efficient Home Improvement Tax Credit (25C), 179D Deductions and 45L Credits have been expanded significantly.

Incentives for Homeowners

The IRA includes several tax credits for the installation of high-efficiency residential heating and cooling products. Homeowners can take advantage of the Energy Efficient Home Improvement Tax Credit (25c) and the High Efficiency Electric Home Rebate Program (HEEHRP) as many of Westinghouse's inverter heat pump systems qualify (see table on pages 2-3).

The High Efficiency Electric Home Rebate Program (HEEHRP)

- \$14,000 in direct consumer rebates for families to buy heat pumps or other energy efficient home appliances.

HEEHRP will be administered by the state with effective dates and funds available varying by state.

- Up to \$8,000 Heat Pump installation rebate for energy star equipment
- Up to \$4,000 electrical panel upgrade rebate
- Up to \$1,600 home insulation & sealing rebate.
- Up to \$2,500 home electrical wiring improvements

Eligibility and the amount of the rebate depends on household income:

For households below 80% of area median income, 100% of the system purchase price qualifies for the rebate.

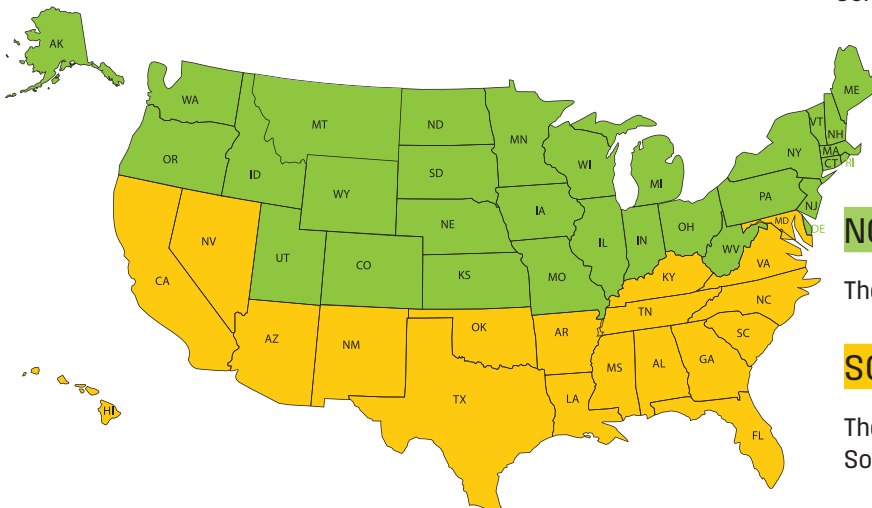
Moderate Income is specified as 150% above the area median income:

<https://ami-lookup-tool.fanniemae.com/amilookuptool/>

How much money will you get with the Inflation Reduction Act?

Here is a tool to find out:

<https://www.rewiringamerica.org/app/ira-calculator>



Energy Efficient Home Improvement Tax Credit (25C)

- § 25C credit available through December 31, 2032.
- Effective January 1, 2023, Federal tax credit to homeowners equal to 30% of installation costs on qualified high efficiency equipment
- On select property placed in service after December 31, 2024, taxpayers must include a "qualified product identification number" to claim the credit
- Starting in 2023 and extended through 2032, increased the tax credit up to \$2,000 for qualified heat pumps

Mini-Split Requirements:

Northern Region:	Southern Region:
<ul style="list-style-type: none"> ▪ SEER2 ≥ 16 ▪ EER2 ≥ 9.0 ▪ HSPF2 ≥ 9.5 ▪ COP @ 5° = 1.75 ▪ Capacity Ratio (5° / 47°) ≥ 70% ▪ Or Capacity Ratio (17° / 47°) ≥ 58% 	<ul style="list-style-type: none"> ▪ SEER2 ≥ 16 ▪ EER2 ≥ 12 ▪ HSPF2 ≥ 9.0

- Equipment must meet or exceed the highest efficiency tier (not including any advanced tier) established by the Consortium for Energy Efficiency (CEE)

The criteria to qualify for credit(s) are not yet finalized by the IRS and the above is subject to change.

NORTHERN REGION

The Northern specifications include the National DOE region.

SOUTHERN REGION

The Southern specifications include both the Southeast and Southwest DOE regions.



AHRI Certified Reference Number	Outdoor Unit Model Number	Indoor Model Number(s)	Northern Region	Southern Region
207337195	WHZ12SZA21S	WHZ12WMA21S	No	Yes
207337194	WHZ09SZA21S	WHZ09WMA21S	Yes	Yes
205417834	WHP12SZA21S	WHP12WMA21S	No	Yes
205446269	WHP36M4A21S	Non-Ducted Indoor Units	No	Yes
205470409	WHP24M3A21S	Non-Ducted Indoor Units	No	Yes
208404155	WHP18M2A21S	Mixed Ducted and Non-Ducted Indoor Units	No	Yes
205470408	WHP18M2A21S	Non-Ducted Indoor Units	Yes	Yes
207237539	WHU36SZA21S	WHU36CTA21S	Yes	No
207237538	WHU24SZA21S	WHU24CTA21S	Yes	Yes
207237537	WHU18SZA21S	WHU18CTA21S	Yes	Yes
207237536	WHU12SZA21S	WHU12CTA21S	Yes	Yes
207237535	WHU09SZA21S	WHU09CTA21S	Yes	Yes
207237544	WHU36SZA21S	WHU36DHA21S	Yes	No
207237543	WHU24SZA21S	WHU24DHA21S	Yes	No
207237542	WHU18SZA21S	WHU18DHA21S	Yes	No
207237540	WHU09SZA21S	WHU09DHA21S	No	Yes

It should be noted that certain multi-zone systems that are not qualified in Northern regions, do qualify in Southern regions where heating is not as prevalent.

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Note: listing is current as of above date. Not responsible for changes due to IRA program updates.

