



2014 Residential Energy Tax Credit Rates

Based on energy savings, the Oregon Department of Energy applied the statutory tax credit rates in ORS 316.116. Unless stated otherwise, incentives are \$0.60 per first-year energy yield in kilowatt-hours, up to \$1,500. Where appropriate, energy savings were converted into kilowatt-hours (kWh).

| | | | | | |
|--|---|--|--|--------------------------|------------------------|
| Electric heat pump water heater | Tier | | Savings in kWh | Max. Tax Credit | |
| | WHE1 | | 1000 | \$600 | |
| | WHE2 | | 1395 | \$837 | |
| Gas water heater | Tier & Efficiency | | Savings in kWh | Max. Tax Credit | |
| | WHG1/P .82 | | 372 | \$224 | |
| | WHG2/P .85 | | 410 | \$246 | |
| Gas furnace | Efficiency (AFUE) | | Savings in kWh | Max. Tax Credit | |
| | 95 to 96.9% | | 586 | \$352 | |
| | 97% or greater | | 820 | \$492 | |
| Air-source heat pump | HSPF | Nominal Cooling Capacity in Btu's | | | |
| | | 6,000-17,999 btu | 18,000-29,999 btu | 30,000+ btu | |
| | 9.0 | \$273 | \$516 | \$759 | |
| | 9.5 | \$373 | \$716 | \$1,058 | |
| | 10.0 | \$467 | \$905 | \$1,343 | |
| | 11.0 | \$626 | \$1,223 | \$1,500 | |
| | 12.0 | \$760 | \$1,489 | \$1,500 | |
| | 13.0 | \$871 | \$1,500 | \$1,500 | |
| Ductless heat pump (mini-split) | HSPF | kWh Savings | Nominal Cooling Capacity in Btu's | | |
| | | | 6,000-17,999 btu | 18,000-29,999 btu | 30,000+ btu |
| | 9 | 580 | \$350 | \$700 | \$1,040 |
| | 10 | 870 | \$520 | \$1,040 | \$1,500 |
| | 11 | 1160 | \$700 | \$1,390 | \$1,500 |
| | 12 | 1460 | \$880 | \$1,500 | \$1,500 |
| | 13 | 1750 | \$1,050 | \$1,500 | \$1,500 |
| | 14 | 2050 | \$1,230 | \$1,500 | \$1,500 |
| Ground loop source heat pump system and upgrade of ground source heat pump | System in Tons | | BTU per Hour Output | Estimated Savings | Max. Tax Credit |
| | 3 and under | | Less than 40,000 | 1,000 kWh | \$600 |
| | 4 | | 40,000 - 49,999 | 1,165 kWh | \$700 |
| | 5 | | 50,000 - 64,999 | 1,335 kWh | \$800 |
| | 6 and over | | 65,000 and over | 1,500 kWh | \$900 |
| Duct sealing | Average savings of 766 kWh per year for a maximum tax credit of \$460 | | | | |



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|---|--|---|-------------------------------|---|
| Whole house ventilation system (HRV/ERV) | HRV Category | Net Supply Air Flow (CFM) | EUI | Maximum Tax Credit |
| | Small SHR1 | Below 175 | ≤ 1.10 | \$225 |
| | Large HHR1 | Above 175 | ≤ 1.10 | \$330 |
| | Small SHR2 | Below 175 | < .75 | \$450 |
| | Large HHR2 | Above 175 | < .75 | \$645 |
| | ERV Category | Net Supply Air Flow (CFM) | EUI | Maximum Tax Credit |
| | Small SERV1 | Below 175 | ≤ 1.10 | \$225 |
| | Large HERV1 | Above 175 | ≤ 1.10 | \$330 |
| | Small SERV2 | Below 175 | < .75 | \$450 |
| | Large HERV2 | Above 175 | < .75 | \$645 |
| Waste water heat recovery | Type | Savings in kWh | Max. Tax Credit | |
| | HR3 | 153 | \$92 | |
| | HR4 | 180 | \$108 | |
| | HR5 | 203 | \$122 | |
| | HR6 | 230 | \$138 | |
| Wood and pellet stoves The tax credit calculation applies to stoves purchased on or after January 1, 2013 | Average Heating Need x Stove Efficiency Improvement x \$0.60 = tax credit 12,000 kWh/yr x (Device Efficiency – RETC Minimum Efficiency) x \$0.60 = tax credit | | | |
| | Stove Type | Emission Requirement Maximums | EPA Default Efficiency | RETC Minimum Efficiency |
| | Non-catalytic | 4.0 g/hr (2013) 3.5 g/hr (starting 2014) | 63% | 61% without full-efficiency test 63% with full-efficiency test |
| | Catalytic | 2.5 g/hr | 72% | 69% |
| | Pellet | 2.5 g/hr | 78% | 74% |
| For stoves without full-efficiency testing and <i>pellet stoves on the List of EPA Exempt Wood Heating Appliances</i> , use the EPA default efficiency for device efficiency. <i>Non-Catalytic without full-efficiency example: 12,000 kWh/yr x (0.63 – 0.61) x \$0.60 = \$144</i> | | | | |
| Solar electric (photovoltaic) | \$1.90 per watt of the installed capacity of direct current, up to \$6,000 (taken over 4 years, \$1,500 a year) not to exceed 50% of system cost. | | | |
| Solar space heating | \$0.60 per first-year energy yield in kWh, up to \$1500 (passive or active) | | | |
| Solar water heating | \$0.60 per first-year energy yield in kWh, up to \$1500 | | | |
| Solar pool heating | \$0.15 per first-year energy yield in kWh, up to \$1500 and may not exceed 50% of the system cost. | | | |
| Wind system | \$2.00 per first-year energy yield in kWh, up to \$6,000 (taken over 4 years, \$1,500 a year) not to exceed 50% of the cost of the system. | | | |
| Alternative fuel device | 25% of the eligible cost, not to exceed \$750 (for vehicle fueling or charging station) | | | |
| Fuel cell | \$3.00 per watt of the installed capacity, up to \$6,000 (taken over 4 years, \$1,500 a year) and not to exceed 50% of the cost of the system. | | | |