$$Effy_{U,H} = 100 - L_{L,A} + L_G - L_C - C_J L_J -$$

$$\left[\frac{t_{ON}}{t_{ON} + \left(\frac{Q_P}{Q_{IN}}\right) t_{OFF}}\right] x \left(L_{S,ON} + L_{S,OFF} + L_{L,ON} + L_{L,OFF}\right)$$

If the option in section 9.10 of ASHRAE 103-1993 (incorporated by reference, see §430.3) is employed:

$$Effy_{U,H} = 100 - L_{L,A} + L_G - L_C - C_J L_J - \left[\frac{t_{ON}}{t_{ON} + \left(\frac{Q_P}{Q_{IN}}\right) t_{OFF}}\right] (C_S)(L_{S,SS})$$