

$$P_{DISS} = 2 \times \pi \times f \times C \times V^2 \times \textit{Dissipation Factor}$$

Where:

f = PWM Frequency

C = Capacitance

V = Motor Voltage

$\textit{Dissipation Factor} = 2 \times p \times f \times C \times \text{ESR} = \text{ESR}/X_C$