

# Understanding the Domestic Content Elective Safe Harbor Table



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## Step 1. Understanding the Elective Safe Harbor Table

The Table lists Manufactured Product Components (MPCs) and Applicable Project Components (APCs) used in solar projects. The IRS Notice 2025-08 can be found at <https://www.irs.gov/pub/irs-drop/n-25-08.pdf>. Each MPC is assigned points that count toward the total Domestic Content percentage (100% maximum). Add the points for your selected components to calculate your project's total percentage.



2025 projects with over 40% domestic content are eligible for the 10% IRA bonus credit (if you meet all other requirements)

## The Elective Safe Harbor Table for Solar PV Rooftop (N-2025-08)

APC	MPC	Rooftop (MLPE)	Rooftop (MLPE) with Domestic c-Si PV cells & Domestic Wafers	Rooftop (String)	Rooftop (String) with Domestic c-Si PV cells & Domestic Wafers
PV Module	Cells	31.1	43.9	38.5	52.1
	Frame/Backrail	4.9	4.0	6.1	4.8
	Front Glass	4.9	4.0	6.1	4.7
	Encapsulant	3.1	2.5	3.9	3.0
	Backsheet/Backglass	3.1	2.5	3.9	3.0
	Junction Box	0.8	0.6	1.0	0.8
	Edge Seals	0.2	0.2	0.3	0.2
	Pottants	0.2	0.2	0.3	0.2
	Bus Ribbons	1.2	1.0	1.5	1.2
	Bypass Diodes	0.3	0.3	0.4	0.3
	<b>Production</b>	<b>5.8<sup>1</sup></b>	<b>4.7<sup>1</sup></b>	<b>7.2<sup>1</sup></b>	<b>5.6<sup>1</sup></b>
Inverter <sup>2</sup>	Printed Circuit Board Assemblies (DC-DC) <sup>3</sup>	7.8	6.4	1.6	1.3
	Printed Circuit Board Assemblies (DC-AC) <sup>3</sup>	11.8	9.5	2.4	1.9
	Thermal Management System	-	-	0.5	0.4
	Enclosure	4.3	3.5	1.3	1.0
	<b>Production</b>	<b>0.9<sup>1</sup></b>	<b>0.7<sup>1</sup></b>	<b>0.5<sup>1</sup></b>	<b>0.4<sup>1</sup></b>
Non-Steel Roof Racking	Structural Fasteners	3.5	2.9	4.4	3.4
	Rails	15.0	12.2	18.7	14.6
	<b>Production</b>	<b>1.1<sup>1</sup></b>	<b>0.9<sup>1</sup></b>	<b>1.4<sup>1</sup></b>	<b>1.1<sup>1</sup></b>
<b>Total</b>	-	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>

**\*Rooftop (MLPE)** – Domestic content values for module-level power electronics (a.k.a. SolarEdge solutions) for Rooftop components.

Source: <https://www.irs.gov/pub/irs-drop/n-25-08.pdf>

(1) Consistent with Notice 2023-38, the direct cost of producing a Manufactured Product counts toward the Domestic Cost Percentage only if all its Manufactured Product Components are domestically produced.

(2) For purposes of this table, module-level power electronics inverter systems, including either microinverters or direct current (DC) optimizers, are considered an inverter product.

(3) In instances in which a U.S. Component meets the criteria of more than one listed manufactured product component, it can claim all relevant Updated Assigned Cost Percentages.

## Step 2. Calculating Domestic Content: Inverters + Racking Components

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APC	MPC	Rooftop (MLPE)
Inverters	Printed Circuit Board Assemblies (DC-DC)	7.8
	Printed Circuit Board Assemblies (AC-DC)	11.8
	Enclosure	4.3
	Production	0.9
PV Tracker or Non-Steel Roof Racking	Structural Fasteners	3.5
	Rails	15.0
	Production	1.1
Total		44.4



### How it Works

The table provides an assigned cost percentage contribution for each MPC

Total contribution is the sum of percentages for all domestic content components in a project

#### Example Calculation:

##### Inverter:

Listed domestic MPCs contribute 24.8%:  
(7.8+11.8+4.3+0.9)

##### Racking (Roof):

Listed domestic MPCs contribute 19.6%:  
(3.5+15.0+1.1)

**Total Domestic Content Eligibility: 44.4%**

Over the 40% threshold = Eligible

## Don't leave money on the table.

Schedule a meeting or call your Regional Sales Manager to place your orders for 2025.

\*SolarEdge does not provide tax and/or legal advice. The forward-looking statements herein are accurate as of the date herein and are subject to change. You should consult with your own legal and/or tax advisor(s) regarding the eligibility of your project for the ITC or PTC, including the 10% Domestic Content bonus, to determine how the applicable rules apply to your project. Eligibility is subject to the installation of qualified USA-Manufactured inverters and power optimizers in the same project. For more information, please contact your local SolarEdge sales representative.



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