**Attachment B: STEP U.S. Content Definition/Formula**

**How to Determine U.S. Content for STEP Assistance**

In accordance with Funding Opportunity Announcement No. OIT-STEP-2019-01, to be eligible for STEP, the ESBC must be an export-ready U.S. company seeking to export goods or services that are EITHER:

1. of U.S. origin; OR
2. have at least 51% U.S. content.

OIT follows the U.S. Commercial Service definition of U.S. content, as defined below.

**U.S. content or manufactured goods** = (ex-factory price of a good) minus (aggregate value contributed by non-U.S. or foreign sources (e.g., costs or payments to foreign suppliers/providers/employees not resident in the United States)).

Example:



**U.S. content for services** = (contract value of the service, whether delivered in the U.S. or overseas) minus (aggregate value contributed by non-U.S. or foreign sources (e.g., costs or payments to foreign suppliers/providers/employees not resident in the United States)).

Example:



For additional information please visit [www.sba.gov/document/support-state-trade-expansion-program-step-grant-application-materials](http://www.sba.gov/document/support-state-trade-expansion-program-step-grant-application-materials).