MODEL COMMERCIAL SUBCONTRACTING PLAN
INSTRUCTIONAL REMINDERS

Remove these instructional pages before submitting your completed subcontracting plan to the Contracting Officer

Use the Commercial Subcontracting Plan Template when:

- The company determines this is the best type of plan to meet its purchasing model.
- The supplies or services provided to the federal government meet the definition of "commercial" in FAR Part 2 (GSA Deviation RFO-2025-2). (A commercial subcontracting plan is the preferred type of subcontracting plan for contractors furnishing commercial products and commercial services.)

NOTE: The Model Commercial Subcontracting Plan template is a tool contractors may choose to use when preparing their commercial subcontracting plans. It is not mandatory for contractors to use this tool, they need only to ensure they have included all statutory elements.

The Model Commercial Subcontracting plan:

- **Is NOT a fill-in-the-blank form**
- **Does not replace the FAR requirements listed in clause 52.219-9 Small Business Subcontracting Plan (NOV 2025)**
- **Reflects objectives GSA encourages contractors to adopt**

A commercial subcontracting plan:

- Relates to the offeror's planned subcontracting generally, for both commercial and Government business, rather than solely to the Government contract..
- Is the **preferred** type of subcontracting plan for Contractors furnishing commercial items and services.
- Covers only the **company's fiscal year** (12 month period - i.e., only one commercial plan per Contractor annually).
- Applies to the purchasing to support the entire production of commercial items sold by the entire company or is limited to a portion thereof (e.g. division, plant, or product line). Please indicate such a statement in the commercial plan, whether it applies company-wide or is a limited plan.
    - Must include indirect costs (i.e. general and routine commercial purchases)

- Note: If the commercial plan encompasses more than one company within the corporation, identify in the plan the companies covered and include the Unique Entity Identifier [UEI] for each.

- Remains in effect during the Contractor's fiscal year for all Government contracts in effect during that period. Once a Contractor's commercial plan has been approved, the Government shall not require another subcontracting plan from the same Contractor while the plan remains in effect, as long as the product or service being provided continues to meet the definition of a commercial item.

Before preparing the subcontracting plan:

- **Review the requirements set forth in the FAR, particularly:**
  - FAR 19.109(a)(1) (GSA Class Deviation RFO-2025-19)
  - FAR 19.206-2 Elements of the subcontracting plan (GSA Class Deviation RFO-2025-19)
  - FAR 19.302 Small business subcontracting plans (GSA Class Deviation RFO-2025-19)
  - FAR clause 52.219-8, Utilization of Small Business Concerns[1] (NOV 2025)
  - FAR clause 52.219-9, Small Business Subcontracting Plan (NOV 2025)
  - FAR clause 52.219-16, Liquidated Damages - Subcontracting Plan (NOV 2025)

- **Understand the statutory requirements in 15 USC 637(d):**

  - Any contractor receiving a contract for more than the simplified acquisition threshold **must agree** in the contract that Small Business (SB) (including Alaska Native Corporations [ANCs] and Indian tribes), veteran-owned small business (VOSB), service-disabled veteran-owned small business (SDVOSB), HUBZone small business, small disadvantaged business (SDB) , and women-owned small business (WOSB) concerns will have the maximum practicable opportunity **to participate in contract performance** consistent with its efficient performance.

  - Timely pay amounts due pursuant to the terms of their subcontracts with SBs, VOSBs, SDVOSBs, HUBZone, SDBs (including ANCs and Indian tribes), and WOSB concerns.

  - **Failure to submit and negotiate the subcontracting plan shall make the Offeror ineligible for award of the contract.**

[1] Note the requirement in this clause indicating you agree to implement the U.S. policy to maximize opportunities for SBs, SDBs, WOSBs, VOSBs, SDVOSBs and HUBZone small businesses to participate as subcontractors to the **"fullest extent"**.

- **Understand the representation requirements to be eligible as subcontractor under a subcontracting plan, as listed in FAR 19.302-2(a)(1) (GSA Class Deviation RFO-2025-19).**

- **Recognize that the negotiated subcontracting plan will become a material part of the contract upon award[2] subject to monitoring by the federal government after award.** "Material" means it is just as important as the specifications, delivery schedule and price of the prime contract and is subject to the assessment of liquidated damages for failing to make a "good faith effort."[3] Monitoring will be done by examining subcontracting plan reports. Small business subcontracting performance will be considered by the government as part of the annual performance evaluations.

- **Understand the reporting requirements[4] after award (FAR 52.219-9(l)). Submit required reports in the government-wide Electronic Subcontract Reporting System (eSRS):**

    - One (1) Summary Subcontract Report (SSR) due no later than October 30th each year

Note: for more information, check out the SBA website where you can find the subcontracting regulations, compliance reviews and points of contact: SBA Prime-Subcontracting

Prepare the commercial subcontracting plan:

- Determine what will be subcontracted (supplies and services) throughout the **company's fiscal year** (12 month period).

- Identify the size and socio-economic categories of your suppliers, especially SBs, SDBs, WOSBs, VOSBs, SDVOSBs and HUBZone small businesses. Best practice: if the size status of a supplier is unknown, check with the supplier to see if they are eligible as small business subcontractors for the NAICS applying to the subcontract. If small, do they also meet the definition and representation requirements of one or more of the socio-economic categories: SDB, WOSB, VOSB, SDVOSB or HUBZone?

- **Market research – Market research – Market Research!** Find new SB, SDB, WOSB, VOSB, SDVOSB and HUBZone suppliers who can meet the needs of the contract. If this is a follow-on or similar contract, does market research reveal

[2] FAR 19.206-3(e)(5)

[3] "Good faith effort" is defined in the Small Business Administration regulations at 13 CFR 125(d)(3).

[4] Submit the reports pursuant to the due dates provided by the contracting officer which are either as prescribed in FAR 52.219-9 or pursuant to the SBA due dates listed in 13 CFR 125.3(d).

greater opportunities for all types of small business than found in the past? Check the Small Business Search: **SBS Website**

- Calculate small business subcontracting goals, ensuring estimated dollars are applied against all socio-economic categories represented by the small business (e.g., apply the same amount of dollars across multiple designations). Goals must reflect good faith efforts and realistic stretch goals. Once the determination is made on what will be subcontracted, adapt the Model Plan to fit your subcontracting situation. Ensure the subcontracting plan reflects best faith efforts and realistic **stretch** goals. Put thought into maximum practicable opportunities that might be possible and achievable for all socio-economic categories as well as small business throughout the life of the contract.

- Ensure the narrative of the subcontracting plan supports the proposed goals:

    - For example, does the description of what will be subcontracted match the goals proposed?
    - Does supporting information from similar contracts or past contracts support the proposed goals?

- To submit a commercial plan:
    - Complete Section I. *Identification Data* in the Model Template List the annual goals (or spend) for each socio-economic category listed in the commercial plan format provided under Section II, *Goals.*

    - Complete Sections III through XIV, ensuring a company official signs the plan under XV.

    - Submit the commercial plan to either:
        - the first Contracting Officer (of any agency) awarding a contract subject to the plan during the Contractor's fiscal year; or,
        - if the Contractor has ongoing contracts with commercial plans, to the Contracting Officer responsible for the contract with the latest completion date.

How to increase small business participation?

- **Market research – Market research – Market research!**
- **Resources to find small businesses:**
    - **SBA Commercial Market Representative**: **SBA CMRs**
    - **APEX Accelerators: APEX Accelerators (formerly known as Procurement Technical Assistance Centers: PTAC website)**
    - **SBA's Subnet** (helps prime contractors find small business subcontractors): **SBA Subnet website**
    - **Trade and professional organizations and conferences**
    - **Department of Commerce Minority Business Development Agencies: MBDA website**

    - **State, county, city minority business offices**
    - **Small, minority, women-owned, veteran business organizations**
    - **Local chambers of commerce: Chambers of Commerce website**
    - **Department of Veterans Affairs (VOSBs and SDVOSBs)**
    - **Small Business Search: SBS website** (formerly known as Dynamic Small Business Search)
- **See if current suppliers meet the size status for the NAICS code that best describes the subcontract and the socio-economic definitions in FAR part 2 (GSA Class Deviation RFO-2025-2) and representation requirements listed in FAR 19.302-2(a)(1) (GSA Class Deviation RFO-2025-19).**
    - **Eligibility as a subcontractor**: Small Businesses and Small Disadvantaged Businesses
        - represents itself as a small business by size stats for NAICS code that best describes the *subcontract* and the socio-economic definitions in FAR Part 2 (GSA Class Deviation RFO-2025-2)
        - Prime contractor cannot require subcontractor to register in System for Award Management (SAM), and may take subcontractor on self-attestation they meet the size standard
    - **Eligibility as a subcontractor:** Hubzone, WOSB, SDVOSB, VOSB
        - MUST be certified by SBA
        - Check certification at the Small Business Search
    - Again, **a company cannot be required to be registered in SAM** by a prime contractor. What's the difference between SBS and SAM?
        - SAM
            - Official registration database
            - Every company that wants to do business with government as a PRIME contractor MUST register here
            - Shows company's self-certification of small and socioeconomic small business
            - Includes NAICS codes, Key contact information
        - SBS
            - Database for verifying small business details including SBA certifications such as: 8(a), HUBZone, WOSB/EDWOSB and SDVOSB/VOSB
            - In addition to NAICS and Key contact info, it Also shows company capabilities narratives.

- **Break out elements of large contracts into smaller contracts suitable for small business participation.**

- **Perform the required functions under FAR 52.219-9(e) (NOV 2025):**
    - Arrange solicitations, time for the preparation of bids, quantities, specifications, and delivery schedules so as to facilitate the participation by SBs, SDBs, WOSBs, VOSBs, SDVOSBs and HUBZones.

- Where the Contractor's lists of potential SBs, SDBs, WOSBs, VOSBs, SDVOSBs, and HUBZone small business subcontractors are excessively long, reasonable effort shall be made to give all such small business concerns an opportunity to compete over a period of time.
- Adequate and timely consideration of the potentialities of small business, veteran-owned small business, service-disabled veteran-owned small business, HUBZone small business, small disadvantaged business, and women-owned small business concerns in all "make-or-buy" decisions.
- Counsel and discuss subcontracting opportunities with representatives of SBs, SDBs, VOSBs, SDVOSBs, WOSBs and HUBZone small businesses
- Confirm that a subcontractor representing itself as a HUBZone small business concern is certified by SBA as a HUBZone small business concern in accordance with 52.219-8(e) (NOV 2025).
- Provide notice to subcontractors concerning penalties and remedies for misrepresentations of business status as small, veteran-owned small business, HUBZone small, small disadvantaged, or women-owned small business for the purpose of obtaining a subcontract that is to be included as part or all of a goal contained in the Contractor's subcontracting plan.
- For all competitive subcontracts over the simplified acquisition threshold, as defined in FAR 2.101 (GSA Class Deviation RFO-2025-2) on the date of subcontract award, in which a small business concern received a small business preference, upon determination of the successful subcontract offeror, prior to award of the subcontract the Contractor must inform each unsuccessful small business subcontract offeror in writing of the name and location of the apparent successful offeror and if the successful subcontract offeror is a small business, veteran-owned small business, service-disabled veteran-owned small business, HUBZone small business, small disadvantaged business, or women-owned small business concern.
- Assign each subcontract the NAICS code and corresponding size standard that best describes the principal purpose of the subcontract.

How do I develop subcontracting goals?

Note: The following sample goals & tips are offered to assist you with calculating the subcontracting plan goals to be listed in the commercial subcontracting plan:

- Decide what your company can provide internally, then determine what is left to outsource.

- Estimate total subcontracting dollars ("outsourcing", "purchases" or "spend") planned to both small and "other than small" business[5] (OTSB) concerns for each period of the contract (base period and each option period):
- Separately identify the dollars that will be subcontracted to both large/OTSB and to small businesses, which when added together make up the total dollars subcontracted to all concerns and 100%.
- For the small businesses, identify if your supplier meets representation requirements for one or more of the small business socio-economic categories SDB; WOSB; VOSB; SDVOSB and HUBZone. Note: small businesses can meet more than one socio-economic category.
- Apply the subcontracted dollars towards all small business socio-economic categories applicable to your suppliers. For example, a $30,000 subcontract awarded to a woman-owned, HUBZone, service-disabled veteran owned small business:
    - apply $30,000 against WOSB
    - apply $30,000 against HUBZone
    - apply $30,000 against SDVOSB
    - apply $30,000 against VOSB (since a SDVOSB is a VOSB)
    - apply $30,000 against small business since WOSB, HUBZone and SDVOSB are socio-economic small business subcategories.

Note: This is not double/triple counting, but ensures credit is given to all socio-economic categories represented by the small business

- The small business dollar amount must include all small business socio-economic subcategories; i.e., VOSB, SDVOSB, HUBZone, SDB, WOSB, (plus any "other small" businesses that do not fall within one of these specified subgroups). Note: include Alaskan Native Corporations (ANCs) and Indian tribes are included in both the SDB and total small business amounts.
- Once the dollars have been assigned to each socio-economic category, calculate the percentage for each category separately against the "Total dollars to be subcontracted." Percent goals for each of these small business socio-economic categories must be expressed as a percentage of the TOTAL subcontracting dollars to all concerns (both OTSB and small)[6]

[5] The term "other than small business is used to indicate all other certifications that are not small. Examples include non-profits, universities and educational institutions, utilities, state and local governments.

[6] A Contracting Officer **may** also require the goals to be calculated as a percentage of total **contract** dollars, in addition to the goals required as a percentage of subcontracted dollars. Usually this is

*** Caution: Only the OTSB total plus the small business total should equal the total dollars to be subcontracted in both dollars and percent. See calculation "notes" within Section II of this template for further assistance.**

Do NOT add together the small business socio-economic subcategories to reach the total small business figure, as the same dollars should already be included in the total for small business.

Who reviews subcontracting plans?

FAR subpart 19.206-3 (GSA Class Deviation RFO-2025-19) indicates the contracting officer is responsible for reviewing the subcontracting plan for adequacy, ensuring it includes the required information, goals, and assurances. Further they:

- Negotiate an acceptable plan with the contractor
- Consider recommendations by the agency small business technical advisor (SBTA) as well as the Small Business Administration Procurement Center Representative (SBA PCR). These are the technical experts when it comes to small business and are required to review the plans, per the FAR.
- Consider the contractor's past performance in meeting small business subcontracting goals on past or similar contracts as a part of determining if the offeror is responsible.

How does a contracting officer review a subcontracting plan?

- Do the goals proposed demonstrate "**maximum practicable opportunity"** for SBs, SDBs, WOSBs, VOSBs, SDVOSBs and HUBZone to participate in the performance of the contract" as required by 15 USC 637(d)?
- Does the narrative support the goals proposed? Think of the small business goals as the thesis statement and ensure the rest of the plan supports how the goals will be achieved throughout the life of the contract.
- Is the plan complete? Are all requirements for a plan as listed in FAR clause 52.219-9 (NOV 2025) addressed? The Model Plan lists all of the requirements.
- Like any goal, does the goals proposed build on past achievement?
- Does the plan demonstrate how your company will keep its market research fresh to find qualified SBs, SDBs, WOSBs, VOSBs, SDVOSBs and HUBZone?
- How do the estimated goal percentages compare with the Agency's subcontracting goals?
    - Agency goals are provided as information only. Contractors (and COs) should avoid using agency goals as the objective in negotiating small business subcontracting plans which can result in establishing "minimums" for small business instead of creating "maximum practicable opportunities", as required by the Small Business Act.

requested when GSA is acquiring products/services for another agency such as the Department of Defense.

- Are there any “0” proposed? Provide an explanation as zero is not considered a “positive” goal which the FAR requires. Can you find some dollars to give to the small business entity, maybe allocated from the indirect cost pool?

What happens after the plan is approved?

Once approved by a government contracting officer, the contractor may use the commercial plan for any federal government contract during the 12 month period covered by the plan.

DON’T FORGET TO:

- **Submit a new commercial plan, 30 working days before the end of the Contractor’s fiscal year (i.e., plan expiration date) to the Contracting Officer responsible for the uncompleted Government contract with the latest completion date.**
- **When the new commercial plan is approved each year, provide a copy of the approved plan to each Contracting Officer responsible for ongoing contract(s) subject to the plan.**
- After award, submit the required annual Summary Subcontracting Report (SSR) in the Electronic Subcontract Reporting System (eSRS):
    - Due no later than **November 14th** each year. **Failure to submit the report on time may indicate a lack of “good faith effort”, putting your company at risk for the assessment of liquidated damages.**
    - Be sure to select “Commercial” as the type of subcontracting plan
    - While the commercial plan covers your company’s fiscal year, the SSR covers all subcontracting done during the government’s fiscal year (October 1 through September 30)
    - List the email address of the contracting officer who approved the commercial plan on behalf of all federal agencies and the contracting officers when other federal agencies’ contracts are covered by the plan
    - Include indirect costs
    - Explain in the “Remarks” section any goal shortfalls or “0” dollars reported and the corrective action going forward.
    - Allocate to each federal agency a portion of each of the dollars reported
        - At no time should the total percentage allocated to the federal agencies equate to 99% or 100%!
        - When the government’s share is less than one percent, make sure the percentage is translated into the report correctly. For example, if the government’s allocation is 0.51%, make sure the percentage is entered as 0.51% and not 51%.

Note: Please remove these instructional pages and any instructional language (in blue) before submitting to the Contracting Officer for review and approval.

Commercial Subcontracting Plan Template
[*INSERT* COMPANY NAME]
SMALL BUSINESS SUBCONTRACTING PLAN

I. IDENTIFICATION DATA:

Address: _____

Date Prepared: _____
Description of Types of Supplies/Services:
_____

Contract Number: _____

Unique Entity Identifier (UEI) : *(under the contract awarded or pending award)*

Insert company Fiscal Year (FY) beginning and end dates

Commercial Plan Period: *(Contractor's 12-month dates including year covered M/D/Y)*

Projected Annual Sales (Company-wide): _____

II. GOALS:

FAR clause 52.219-9(d) NOV 2025)) *states that the subcontracting plan shall include the following: (1) Separate goals, expressed in terms of total dollars subcontracted, and as a percentage of total planned subcontracting dollars, for the use of small business (including Alaska Native Corporations [ANCs] and Indian tribes), veteran-owned small business, service-disabled veteran-owned small business, HUBZone small business, small disadvantaged business (including ANCs and Indian tribes) and women-owned small business WOSB concerns as subcontractors.*

Remember:

- ***Commercial plans will always reflect annual company-wide goals***
- ***Dollars and percentages to Other than Small Business (OTSB) and total small businesses (including all socioeconomic subsets) must equal the total subcontracted to both categories in dollars and percentages.***
- ***An Offeror that is a mentor with an SBA-approved mentor-protégé agreement (see 13 CFR 125.9) that provides a subcontract to its protégé may apply the costs incurred for training it provides to its protégé toward its subcontracting plan goals, provided that protégé is a covered territory business or that protégé has its principal office located in the Commonwealth of Puerto Rico.***

[Company Name] provides the following separate dollar and percentage goals, which are a percentage of the total subcontracting dollars for each business category:

1. Estimated **TOTAL** dollars planned to be subcontracted **to all types of concerns (**generally for both commercial and government business, in support of commercial items sold during company fiscal year)**:**

Annual Commercial Purchases/Spend: $_____ = 100% subcontracted

2. Total dollars planned to be subcontracted to those classified as **Other Than Small** Business concerns:

Annual Commercial Purchases/Spend: $_____ = ___ % of Total

3. Total dollars planned to be subcontracted to **all Small business** concerns (including ANCs and Indian tribes), VOSB, SDVOSB, HUBZone, SDB (including ANCs and Indian tribes), and WOSB small business concerns:

Annual Commercial Purchases/Spend: $_____ = ___ % of Total

REMEMBER: COMPUTE THE PERCENTAGE FOR THE FOLLOWING BY USING THE TOTAL DOLLARS LISTED IN #1 ABOVE:

4. Total dollars planned to be subcontracted to **veteran-owned small** business concerns (including service-disabled veteran-owned small businesses):

Annual Commercial Purchases/Spend: $_____ = ___ % of Total

5. Total dollars planned to be subcontracted to **service-disabled veteran-owned small** business concerns **(subset of VOSB above and cannot be higher than #4 above)**:

Annual Commercial Purchases/Spend: $_____ = ___ % of Total

6. Total dollars planned to be subcontracted to **HUBZone small** business concerns:

Annual Commercial Purchases/Spend: $_____ = ___ % of Total

7. Total dollars planned to be subcontracted to **small disadvantaged** business concerns (including ANCs and Indian tribes):

Annual Commercial Purchases/Spend: $_____ = ___ % of Total

8. Total dollars planned to be subcontracted to **women-owned small** business concerns:

Annual Commercial Purchases/Spend: $_____ = ___ % of Total

III. PRINCIPAL TYPES OF SUPPLIES AND SERVICES TO BE SUBCONTRACTED:

FAR clause 52.219-9(d)(3) (NOV 2025): Describe the principal types of supplies and services to be subcontracted and an identification of types of supplies or services planned for subcontracting to SB (including ANCs and Indian tribes),VOSB, SDVOSB, HUBZone, SDB (including ANCs and Indian tribes), and WOSB concerns.

The principal types of supplies and/or services [**Company Name**] to be subcontracted (outsourced) and the identification of the type of supply or service offered to each business concern are as follows. GSA requests inserting the applicable NAICS code[7] under the description:

Supplies/Service s (Including NAICS)	OTSB/ Large	Small	VOSB	SDVOSB	HUBZone	SDB	WOSB
Example - Painting NAICS 238230		X	X	X			

ATTACH ADDITIONAL SHEETS IF NECESSARY

Explain in the narrative of this section any low goals[8] and the actions planned in order to support your plan. Otherwise, your plan may be deemed unacceptable, preventing contract award.

NOTE: "zero" is not considered a "positive" goal which the FAR requires. Having a goal will provide the incentive for your company to make a "good faith effort" in fostering opportunities for Small business, SDB, WOSB, VOSB, SDVOSB and HUBZone SB. The contracting officer assesses whether you have made a "good faith effort" to implement and comply with the subcontracting plan.[9]

IV. DESCRIPTION OF METHOD USED TO DEVELOP SUBCONTRACTING GOALS:

FAR 52.219-9(d)(4) (NOV 2025): Describe the method used to develop the

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[7] NAICS codes are found at: https://www.census.gov/naics/

[8] Low goals are those less than the Agency's subcontracting goals.

[9] See FAR 19.705-6(g). "Good faith effort" is described in SBA regulations 13 CFR 125.3(d)(3) and FAR 19.705-7(b).

subcontracting goals. Explain or state the basis for establishing your proposed goals (i.e. based on historical data and experience, market research, etc.).

[**Company Name**] used the following method to develop the subcontracting goals:

_____

_____

_____

_____

V. DESCRIPTION OF METHOD USED TO IDENTIFY POTENTIAL SOURCES:
FAR clause 52.219-9(d)(5 (NOV 2025)): Describe the method used to identify potential sources for solicitation purposes (e.g., existing company source lists, the System for Award Management (SAM), veterans service organizations, the National Minority Purchasing Council Vendor Information Service, the Research and Information Division of the Minority Business Development Agency in the Department of Commerce, or small, HUBZone, small disadvantaged, and women-owned small business trade associations). A firm may rely on the information contained in SAM as an accurate representation of a concern's size and ownership characteristics for the purposes of maintaining SB, VOSB, SDVOSB, HUBZone, SDB, and WOSB source lists. Use of SAM or SBS as its source list does not relieve a firm of its responsibilities (e.g., outreach, assistance, counseling, or publicizing subcontracting opportunities) in this clause.

[**Company Name**] identifies potential subcontractors using the following source lists and organizations (please list your sources used):

_____

_____

_____

_____

VI. INCLUSION OF INDIRECT COSTS IN ESTABLISHING GOALS: FAR clause 52.219-9(d)(6) (NOV 2025): State whether or not the Offeror included indirect costs in establishing subcontracting goals, and a description of the method used to determine the proportionate share of indirect costs to be incurred with SB (including ANCs and Indian tribes), VOSB, SDVOSB, HUBZone, SDB (including ANCs and Indian tribes), and WOSB concerns.

NOTE: CONTRACTORS SUBMITTING COMMERCIAL PLANS MUST INCLUDE INDIRECT COSTS[10] TO CAPTURE MAJOR COMPANY-WIDE EXPENSES AND MAXIMIZE OPPORTUNITIES FOR SMALL BUSINESSES.

Indirect costs HAVE BEEN included in the dollar and percentage subcontracting goals stated above.

Provide the method used to determine the proportionate share of indirect costs to be incurred with small business concerns for your contract below.

_____
_____
_____

VII. PROGRAM ADMINISTRATOR: FAR clause 52.219-9(d)(7) (NOV 2025) requires the name of the individual employed by the Offeror who will administer the Offeror's subcontracting program, and a description of the duties of the individual. Please add the contact information for this person (telephone number and email address), in case of questions, and provide an alternate point of contact, if applicable.

Name: _____
Title/Position: _____
City/State/Zip Code:_____
Telephone number: _____
Email Address: _____
Alternate POC with contact information: _____

Duties: FAR clause 52.219-9(e) (NOV 2025) requires that in order to effectively implement this plan to the extent consistent with efficient contract performance, the Contractor **shall** perform the following functions. Include these in the subcontracting plan, indicating your compliance with FAR 52.219-9 (NOV 2025):

1. Assist SB, VOSB, SDVOSB, HUBZone, SDB and WOSB concerns by arranging solicitations, sufficient time for the preparation of bids, quantities, specifications, and delivery schedules so as to facilitate the participation by such concerns. Where the Contractor's lists of potential SB, VOSB, SDVOSB, HUBZone, SDB and WOSB subcontractors are excessively long, reasonable effort shall be made to give all such small business concerns an opportunity to compete over a period of time.

[10] Indirect costs represent the expenses of doing business that are NOT easily identified with a specific project (i.e. contract or grant) but are generally recognized as ordinary and necessary for the general operation of the Contractor's organization and the conduct of activities it performs. Types of indirect costs include routine supplies and general and administrative (G&A) expenses. However, fringe benefits (e.g. services or benefits provided to employees such as health insurance, payroll taxes, pension contribution, etc.), are NOT considered subcontracting and shall be excluded).

2. Provide adequate and timely consideration of the potentialities of SB, VOSB, SDVOSB, HUBZone, SDB and WOSB concerns in all “make-or-buy” decisions.

3. Counsel and discuss subcontracting opportunities with representatives of SB, VOSB, SDVOSB, HUBZone, SDB and WOSB firms.

4. Confirm that a subcontractor representing itself as a HUBZone small business concern is certified by SBA as a HUBZone small business concern by accessing SAM or by accessing the Small Business Search (SBS) at https://search.certifications.sba.gov/ .

5. Provide notice to subcontractors concerning penalties and remedies for misrepresentations of business status as SB, VOSB, SDVOSB, HUBZone, SDB and WOSB for the purpose of obtaining a subcontract that is to be included as part or all of a goal contained in the Contractor’s subcontracting plan.

6. For all competitive subcontracts over the simplified acquisition threshold, as defined in FAR 2.101 (GSA Class Deviation RFO-2025-2) on the date of subcontract award, in which a small business concern received a small business preference, upon determination of the successful subcontract offeror, prior to award of the subcontract the contractor must inform each unsuccessful small business subcontract offeror in writing of the name and location of the apparent successful offeror and if the successful subcontract offeror is a SB, VOSB, SDVOSB, HUBzone SB, SDB, or WOSB concern.

7. Assign each subcontract the NAICS code and corresponding size standard that best describes the principle purpose of the subcontract.

Other ways the Plan Administrator will ensure the company meets the goals of the plan **demonstrating “good faith effort”** [***Check those that will be done under this plan]***:

____Ensure the periodic rotation of potential subcontractors on bidders’ lists.

____Ensure that SB, VOSB, SDVOSB, HUBZone, SDB and WOSB concerns are included on the bidders’ list for every subcontract solicitation for products and services they are capable of providing.

____Ensure that subcontract procurement “packages” are designed to permit the maximum possible participation of SB, VOSB, SDVOSB, HUBZone, SDB and WOSB concerns.

____Review subcontract solicitations to remove statements, clauses, etc., which might tend to restrict or prohibit SB, VOSB, SDVOSB, HUBZone, SDB and WOSB concerns.

____Ensure that the subcontract bid proposal review board documents its reasons for not selecting any low bids submitted by SB, VOSB, SDVOSB, HUBZone, SDB and WOSB concerns.

____Oversee the establishment and maintenance of contract and subcontract award records.

____Attend or arrange for the attendance of company counselors at Business Opportunity Workshops, Minority Business Enterprise Seminars, Trade Fairs, etc.

____Directly or indirectly counsel SB, VOSB, SDVOSB, HUBZone, SDB and WOSB concerns on subcontracting opportunities and how to prepare bids to the company.

____Conduct or arrange training for purchasing personnel regarding the intent and impact of Section 8(d) of the Small Business Act on purchasing procedures

____Develop and maintain an incentive program for buyers that support the subcontracting program.

____Monitor the company's performance and make any adjustments necessary to achieve the subcontract plan goals.

____Prepare and submit timely reports as outlined in Section X.

____Coordinate the company's activities during compliance reviews by Federal agencies

____Promote opportunities for small businesses on the company's website

____Additional Duties: [*If your company or program administrator will perform additional subcontracting duties not shown above, please identify them here]*

_____

_____

_____

VIII. EQUITABLE OPPORTUNITY: FAR clause 52.219-9(d)(8) (NOV 2025) requires a description of the efforts the Offeror will make to assure that SB, VOSB, SDVOSB, HUBZone, SDB and WOSB concerns have an equitable opportunity to compete for subcontracts.

[**Company Name**] will make every effort to ensure that all small business concerns have an equitable opportunity to compete for subcontracts. These efforts may include one or more of the following activities: (*please indicate which of the following apply or adapt the list to fit your company's efforts*)

A. Outreach efforts to obtain sources:

___ Contacting minority and small business trade associations

___ Contacting business development organizations

___ Requesting sources from the SBA's Small Business Search and/or the SAM.gov database

___ Attending small and minority business trade fairs and procurement conferences

B. Internal efforts to guide and encourage purchasing personnel:
___ Presenting workshops, seminars and training programs

___ Establishing, maintaining and using small, HUBZone small, small disadvantaged, women-owned small, veteran-owned small, and service-disabled veteran-owned small business source lists, guides, and other data for soliciting subcontracts

___ Monitoring activities to evaluate compliance with the subcontracting plan

C. Other efforts: (*Please describe below.*)

_____

_____

_____

_____

IX. ASSURANCES OF CLAUSE INCLUSION AND FLOW DOWN: FAR clause 52.219-9(d)(9) (NOV 2025) requires assurances that the Offeror will include the clause at 52.219-8, Utilization of Small Business Concerns (NOV 2025), in all subcontracts that offer further subcontracting opportunities, and that the Offeror will require all subcontractors (except small business concerns, including entities that are treated as small business concerns by statute for certain purposes (e.g. ANCs, see 13 CFR 125.3(b)(2)) that receive subcontracts in excess of the subcontracting plan threshold specified in FAR 19.109(a) (GSA Class Deviation RFO-2025-19)) on the date of subcontract award, with further subcontracting possibilities to adopt a subcontracting plan that complies with the requirements of this clause.

[**Company Name**] agrees to include the FAR Clause 52.219-8, "Utilization of Small Business Concerns" in all subcontracts that offer further subcontracting opportunities, and will require all subcontractors (*except small business concerns, including entities that are treated as small business concerns by statute for certain purposes (e.g. ANCs, see 13 CFR 125.3(b)(2)*) that receive subcontracts in excess of the subcontracting plan threshold specified in 19.109(a) (GSA Class Deviation RFO-2025-19) on the date of

subcontract award to adopt a subcontracting plan that complies with the requirements of the clause at 52.219-9, Small Business Subcontracting Plan (NOV 2025).

X. REPORTING AND COOPERATION: FAR clause 52.219-9(d)(10) (NOV 2025) requires assurances that the offeror will do the following:

[**Company Name**] agrees to:

- Cooperate in any studies or surveys as may be required.
- Submit periodic reports so that the Government can determine the extent of compliance by the Contractor with the subcontracting plan.
- Submit accurate Summary Subcontract Reports (SSR) in eSRS, pursuant to FAR 52.219-9(d)(10)(i) (NOV 2025), following the instructions provided on the eSRS, especially the guidance for accurately allocating a percentage of the subcontracted dollars to the federal agencies covered by the commercial subcontracting plan.
- Enter the SSR in eSRS within 30 days after the end of the Government's fiscal year, September 30, or as provided in agency regulations, following the directions on the eSRS homepage. **Note: Failing to submit reports on time may be an indication of a lack of "good faith effort".**
- Correct and submit a revised SSR within 30 days of notice of rejection by the contracting officer
- Ensure that its subcontractors with subcontracting plans agree to submit the ISR and or the SSR using eSRS.
    - Provide its prime contract number, its unique entity identifier, and the e-mail address of the Offeror's official responsible for acknowledging receipt of or rejecting the ISRs, to all first-tier subcontractors with subcontracting plans so they can enter this information into the eSRS when submitting their ISRs.
    - Require that each subcontractor with a subcontracting plan provide the prime contract number, its own unique entity identifier, and the e-mail address of the subcontractor's official responsible for acknowledging receipt of or rejecting the ISRs, to its subcontractors with subcontracting plans.
- Submit a new commercial plan to the cognizant contracting officer 30 days prior to the expiration of the current plan.

Calendar Period	Report Due	Due by	with email address for:
10/01– 09/30	**SSR**	**10/30**	**Contracting Officer**

Assistance in report preparation can also be found in the instructional pages, in guidance documents on the eSRS home page, and/or from your local SBA Commercial Market Representative[11].

[11] https://www.sba.gov/document/support--commercial-market-representatives

Note: for contracts awarded by GSA's Public Building Service (PBS), select PBS as the "agency to which the report is being submitted", code 4740, in eSRS.

XI. RECORDKEEPING: FAR clause 52.219-9(d)(11) (NOV 2025) requires a description of the types of records that will be maintained concerning procedures that have been adopted to comply with the requirements and goals in the plan, including establishing source lists; and a description of the efforts to locate SB (including ANCs and Indian tribes), VOSB, SDVOSB, HUBZone, SDB (including ANCs and Indian tribes), and WOSB concerns and to award subcontracts to them.

[**Company Name**] will maintain records concerning procedures that have been adopted to comply with the requirements and goals in the plan, including establishing source lists; and a description of efforts to locate SB (including ANCs and Indian tribes), VOSB, SDVOSB, HUBZone, SDB (including ANCs and Indian tribes), and WOSB concerns and award subcontracts to them. The records shall include at least the following (on a plant-wide or company-wide basis, unless otherwise indicated):

1. Source lists (*e.g.,* SAM), guides, and other data that identify SB (including ANCs and Indian tribes), VOSB, SDVOSB, HUBZone, SDB (including ANCs and Indian tribes), and WOSB concerns.

2. Organizations contacted in an attempt to locate sources that are SB (including ANCs and Indian tribes), VOSB, SDVOSB, HUBZone, SDB (including ANCs and Indian tribes), or WOSB concerns.

3. Records on each subcontract solicitation resulting in an award of more than the simplified acquisition threshold as defined in FAR 2.101 (GSA Class Deviation RFO-2025-2), as of the date of the subcontract award, indicating whether the following business concerns were solicited and if not, why not:
   (A) Small businesses
   (B) Veteran-owned small businesses
   (C) Service-disabled veteran-owned small businesses
   (D) HUBZone small businesses
   (E) Small disadvantaged businesses
   (F) Women-owned small businesses
   If applicable, the reason award was not made to a small business concern.

4. Records of any outreach efforts to contact:
   (A) Trade associations
   (B) Business development organizations
   (C) Conferences and trade fairs to locate small, HUBZone small, small disadvantaged, service-disabled veteran-owned, and women-owned small business sources
   (D) Veterans service organizations

5. Records of internal guidance and encouragement provided to buyers through

(A) Workshops, seminars, training, etc.
(B) Monitoring performance to evaluate compliance with the program's requirements

6. Other records to support your compliance with the subcontracting plan: (*Please describe below.*)

_____

_____

XII. ADDITIONAL ASSURANCES:

- [**Company Name**] will make a good faith effort to acquire articles, equipment, supplies, services, or materials, or obtain the performance of construction work from the small business concerns that it used in preparing the bid or proposal, in the same or greater scope, amount, and quality used in preparing and submitting the bid or proposal.

- [**Company Name**] will provide the Contracting Officer with a written explanation if the Contractor fails to acquire articles, equipment, supplies, services or materials or obtain the performance of construction work as described in (d)(12) of FAR clause 52.219-9 (NOV 2025). This written explanation must be submitted to the Contracting Officer within 30 days of contract completion.

- [**Company Name**] will not prohibit a subcontractor from discussing with the Contracting Officer any material matter pertaining to the payment to or utilization of a subcontractor; and

- [**Company Name**] assures that the Contractor will pay its small business subcontractors on time and in accordance with the terms and conditions of the subcontract, and notify the contracting officer if [**Company Name**] pays a reduced or an untimely payment to a small business subcontractor (see FAR clause 52.242-5 (NOV 2025)).

XIII. COMMITMENT TO MAKE A "GOOD FAITH EFFORT"

[**Company Name**] shall make a good faith effort to achieve the small business goals described in this plan by taking the efforts described below in addition to the efforts listed under Sections IV, VIII and Section IX of this plan: **[List additional efforts]**.

_____

_____

XIV. STATUTORY REQUIREMENTS

The above requirements will be negotiated with the Contracting Officer prior to approval. **The Contracting Officer must that an acceptable plan is incorporated into and made a material part of the contract**. Failure to submit and negotiate the subcontracting plan shall make the Offeror ineligible for award of a contract.

As stated in 15 U.S.C. 637(d)(9), any contractor or subcontractor failing to comply in good faith with the requirements of the subcontracting plan is in material breach of its contract. Further, 15 U.S.C. 637(d)(4)(F) directs that a contractor's failure to make a good faith effort to comply with the requirements of the subcontracting plan shall result in the imposition of liquidated damages[12].

XV. SIGNATURE REQUIRED: *Plan must be **signed** and **dated** by a company official.*

This subcontracting plan was SUBMITTED by:

Signature: _____

Typed Name: _____

Company Title: _____

Date Signed: _____

Government Contracting Officer APPROVAL:

Signature: _____

Printed Name: _____

Agency: _____

Date Signed: _____

[12] FAR 52.219-16, Liquidated damages - Subcontracting Plan (NOV 2025).