MODEL INDIVIDUAL SUBCONTRACTING PLAN
INSTRUCTIONAL REMINDERS

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

An individual subcontracting plan:

- Applies to a specific federal agency (GSA) single contract
- Covers the entire contract period, including all options whether exercised or not
- Contains goals that are based on the offeror's planned subcontracting (and purchasing) in support of the specific contract
- Indirect costs incurred for common or joint purposes may be included in the plan, allocated on a prorated basis to the contract. If included in the plan, indirect costs must be included in the reports after award.
- For contracts with option periods, the individual plan will include:
    - separate goals for the base period
    - separate goals for each option period
    - a sum total of all periods for the entire contract term

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

The Model Individual 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. Contractors are not required to use GSA goals as their own.**

REMINDER: WHEN SELECTING INDIVIDUAL SUBCONTRACTING PLAN TYPE, UNDER A MULTIPLE AWARD ID/IQ CONTRACT USED BY MORE THAN ONE AGENCY, CONTRACTORS ARE REQUIRED TO REPORT SMALL BUSINESS SUBCONTRACTING FOR EACH FUNDING- AGENCY- ISSUED ORDER IN THE GOVERNMENT-WIDE ELECTRONIC SUBCONTRACTING REPORTING SYSTEM (ESRS) AFTER AWARD[1].

[1] FAR 52.219-9 (d)(10)(iii) (NOV 2025)

Use the Individual Subcontracting Plan Template:

- For a new contract award whose total value, including options, exceeds the subcontracting plan threshold listed in FAR 19.109(a)(1) (GSA Class Deviation RFO-2025-19).
- For existing contracts when:
  - either a contract modification causes the value of the contract to exceed the threshold required for a subcontracting plan, OR
  - as a result of size changes due to re-representation (FAR 52.219-28 (NOV 2025)). When a subcontracting plan is required, the plan shall cover the remaining periods of the contract.[2]

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[3] (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.

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[2] FAR 19.302-1 (GSA Class Deviation RFO-2025-19)

[3] 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"**.

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

- **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[4] 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."[5] 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[6] after award (FAR 52.219-9(l)) (NOV 2025). Submit required reports in the government-wide Electronic Subcontract Reporting System (eSRS):**

    - Individual plans require three (3) reports each year:
        - Two (2) Individual Subcontract Reports (ISRs), including task order level reporting for IDIQ contracts whose intended purpose is to be used by all federal agencies[7]
            - Mid-year ISR - reporting period: October 1st – March 31st – due April 30th
            - End-year ISR reporting period: April 1st – September 30th – due October 30th
        - One (1) Summary Subcontract Report (SSR) due no later than October 30th each year
    - Final ISR due 30 days after contract completion
    - Due dates for reports are often extended based on SBA discretion, reach out to GSA OSDBU if you have questions about the due date.

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

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[4] FAR 19.206-3(e)(5) (GSA Class Deviation RFO-2025-19)

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

[6] 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).

[7] FAR 52.219-9(d)(10)(iii) (GSA Class Deviation RFO-2025-52)

Prepare the individual subcontracting plan:

- Determine what will be subcontracted (supplies and services) throughout the life of the contract and the estimated costs of the subcontracts.
- 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 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.
- Complete the tables for each period of the contract, taking into consideration the time covered by the base period and each option (1 year? 5 years? 10 years?).
- Include a summary table, adding all periods of performance (base + options) together.
- 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 the individual subcontracting plan:
        - Complete Section I. Identification Data in the Model Template. List the annual goals (or spend) for each socio-economic category listed in the individual plan format provided under Section II, Goals.

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

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 individual 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[8] (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.

[8] 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.

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)[9]

*** 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.

Planned Subcontracting by Business Size	Sample Dollars	Sample Goals
Total Subcontracted Dollars	$1,000,000	100%
Other than Small Business (OTSB/Large)	$750,000	75%
All Small (includes Veteran-Owned Small, Service-Disabled Veteran-Owned Small, HUBZone Small, Small Disadvantaged Business, Women-Owned Small, and other small business concerns, i.e., ANCs, etc.	$250,000	25%

The Total dollars to be subcontracted will be used as the denominator in calculating the percentages for each socio-economic category.

Identify subcontracts awarded to the small business socio-economic subcategories and calculate the percentages using the total subcontract dollars as the denominator:

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

Planned Subcontracting by Business Size	Sample Dollars	Sample Goals
Veteran-Owned Small Business	$50,000	5%
Service-Disabled Veteran-Owned Small Business[10]	$50,000	5%
HUBZone Small Business	$50,000	5%
Small Disadvantaged Business	$50,000	5%
Women-Owned Small Business	$50,000	5%

REMINDER: in calculating the goals for each period of performance remember that each period of the contract can be more than one year in duration. GSA examples include:

- Government-wide Acquisition Contracts, such as OASIS or Alliant2, often have 5 year base periods and 5 year option

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?

[10] SDVOSB should always be less than or equal to VOSB. By definition, a SDVOSB is also a VOSB.

- 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.
- 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?

REPORTING INSTRUCTIONS FREQUENTLY ASKED QUESTIONS FOR CONTRACTORS

Why are subcontracting reports important?

Agencies are to make "maximum practicable opportunities" for SBs to participate in federal contracting through prime and subcontracts, as required by the Small Business Act. Subcontracting reports demonstrate SB participation as well as compliance with the negotiated subcontracting plan, which becomes a **material part of the contract once approved**. Failure to submit the reports, as required under FAR 52.219-9 (NOV 2025), may negatively affect contractor performance evaluations and or may indicate a lack of good faith effort to maximize practicable subcontracting opportunities for SBs, SDBs, WOSBs, VOSB, SDVOSBs and HUBZone small businesses as required by law.

What reports are required for an *individual* subcontracting plan?

There are two types of reports required for individual subcontracting plans:

1. ***Individual Subcontracting Report (ISR)*** is contract specific.
    a. Data presented in the ISRs are cumulative over the life of the contract
    b. When a subcontracting plan contains separate goals for the basic contract and each option, the dollar goal inserted on the ISR shall be the sum of the base period through the current option. For example, for a report submitted after the second option is exercised, the dollar goal would be the sum of the goals for the basic contract, the first option, and the second option.
    c. If a subcontracting plan has been added to the contract pursuant to FAR 19.302-1 (GSA Class Deviation RFO-2025-19) or FAR 19.301(e) (GSA Class Deviation RFO-2025-19), the Contractors achievements must be reported in the ISR on a cumulative basis from the date of incorporation of the subcontracting plan into the contract.
    d. Includes indirect costs in the report if the goals of the individual subcontracting plan included indirect costs.
    e. Three (3) ISRs are due within 30 days of the end of each reporting period, unless directed otherwise by the Contracting Officer:
        i. Mid-year ISR for the period ending March 31
        ii. Year-end ISR for the period ending September 30
        iii. Final ISR for the contract within 30 days of contract completion

2. ***Individual Plan Summary Subcontracting Report (SSR)*** is agency-specific:
    a. Encompasses all subcontracting under prime contracts and subcontracts the contractor has with an executive agency (GSA), regardless of the dollar value of the subcontracts.
    b. If the Contractor or a subcontractor is performing work for more than one executive agency, a separate report shall be submitted to each executive agency covering only that agency's contracts, provided at least one of that agency's contracts is over the subcontracting plan threshold listed in FAR

19.109(a) (GSA Class Deviation RFO-2025-19) and contains a subcontracting plan.

c. Includes indirect costs on a prorated basis when the indirect costs are excluded from the subcontracting goals.
d. The annual SSR is due by October 30 for the twelve month period ending September 30. When a Contracting Officer rejects an SSR, the Contractor shall submit a revised report within 30 days of receiving the notice of SSR rejection.

I am unable to submit my first ISR in eSRS. What do I do?
Notify the contracting officer. It is probably due to a coding issue in the Federal Procurement Data System (FPDS) when the contract was awarded or when the modification was issued as a result of re-representation. FPDS must indicate that a subcontracting plan is required.

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

Individual Subcontracting Plan Template (Specific for OASIS+ Unrestricted)
[***INSERT*** **COMPANY NAME**]
SMALL BUSINESS SUBCONTRACTING PLAN

I. IDENTIFICATION DATA:

Address: _____

Date Prepared: _____
Description of Types of Supplies/Services: _____
Solicitation Number: _____
Contract Number: _____
(*Mark N/A unless a plan is now required as a result of a contract modification or re-representation (FAR 52.218-28* (NOV 2025))

List the periods of performance for the base period and each option period.

Individual Plan Period(s):
Base: *Date of Award through (Date)*
Option 1:

Note: Option period must follow the OASIS+ Unrestricted coterminous completion date of December 5, 2034.

Estimated Contract Value: *(Provide separate estimate for basic contract and each option)*
Base Period: $_____
Option Period 1: $_____

Include sum Total value of the contract of all periods for the entire contract term. List the total sales expected: $_____

Place of Performance: _____ ***(Identify or list "Multiple")***
Note: For "Multiple", please list the location(s) you anticipate/estimate performing work in based on GSA's geographical regions. (Ref: GSA Geographical map at https://www.gsa.gov/about-us/gsa-regions?topnav=about-us)

Unique Entity Identifier (UEI): _____
(If this is an existing contract, insert the UEI used at time of contract award.)

II. GOALS:

FAR clause 52.219-9(d) (NOV 2025) *requires the subcontracting plan 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 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.

*For **individual** subcontracting plans, **and if required** by the Contracting Officer, goals shall also be expressed in terms of percentage of total contract dollars, in addition to the goals expressed as a percentage of total subcontract dollars. The Offeror shall include all subcontracts that contribute to contract performance, and may include a proportionate share of products and services that are normally allocated as indirect costs.*

(2) A statement of total dollars planned to be subcontracted for an individual subcontracting plan;"

Remember:

- ***Individual plans reflect contract-specific goals, including separate statements and goals for the base contract (period) and for each option.***
- ***Dollars and percentages to "other than small business" (OTSB) and total small businesses (including all socio-economic 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.***

COMPLETE THE GOAL FORMAT:

- ***Complete the table for the base period of the contract and for each option period, if any. Best practice: show growth in goal achievement from base period through each option period.***
- ***Complete the Total Goals (Sum of all periods) table which follows the individual period sections. (see Table 6)***

[Company Name] provides the following separate dollar and percentage goals, which are a percentage of the total subcontracting dollars for each business category [plus a percentage of total contract value – delete bracketed language if not expressly required by the contracting officer]:

Table 1. Base Period Goals

Planned Subcontracting by Business Size	Whole Dollars	Percent of Subcontracted Dollars	Percent of Contract Dollars[11]
Total Dollars to be Subcontracted[12]	$	100%	
Other than Small Business (OTSB/Large)	$		
All Small Businesses (including ANC and Indian tribes)	$		
Veteran-Owned Small Business (VOSB)	$		
Service-Disabled Veteran-Owned Small Business (SDVOSB)			
HUBZone Small Business	$		
Small Disadvantaged Business (SDB) (to include ANCs and Indian tribes)	$		
Women-Owned Small Business (WOSB)	$		

[11] Complete this column only if required by the funding agency, otherwise delete the column as it is not required for GSA contracts.
[12] Total dollars subcontracted is the sum of “other than small business” and all small business.

Table 2. Option Period I

Planned Subcontracting by Business Size	Whole Dollars	Percent of Subcontracted Dollars	Percent of Contract Dollars[13]
Total Dollars to be Subcontracted[14]	$	100%	
Other than Small Business (OTSB/Large)	$		
All Small Businesses (including ANC and Indian tribes)	$		
Veteran-Owned Small Business (VOSB)	$		
Service-Disabled Veteran-Owned Small Business (SDVOSB)			
HUBZone Small Business	$		
Small Disadvantaged Business (SDB) (to include ANCs and Indian tribes)	$		
Women-Owned Small Business (WOSB)	$		

The Total Goals (sum of all periods, base + option(s)) table below provides a comprehensive look at subcontracting opportunities for the entire contract

- ***Add the total dollars estimated for each period of the contract and socio-economic category and place the amounts in the spaces below.***
- ***Compute the percentages for each category for the entire contract***

[13] Complete this column only if required by the funding agency. This is not required for GSA contracts.
[14] Total dollars subcontracted is the sum of "other than small business" and all small business.

Table 6. Total Goals/Sum

Planned Subcontracting by Business Size	Whole Dollars	Percent of Subcontracted Dollars	Percent of Contract Dollars[15]
Total Dollars to be Subcontracted[16]	$	100%	
Other than Small Business (OTSB/Large)	$		
All Small Businesses (including ANC and Indian tribes)	$		
Veteran-Owned Small Business (VOSB)	$		
Service-Disabled Veteran-Owned Small Business (SDVOSB)			
HUBZone Small Business	$		
Small Disadvantaged Business (SDB) (to include ANCs and Indian tribes)	$		
Women-Owned Small Business (WOSB)	$		

[15] Complete this column only if required by the funding agency. This field is not required for GSA contracts.
[16] Total dollars subcontracted is the sum of "other than small business" and all small business.

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*[17]*.*

The principal types of supplies and/or services 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[18] code under the description:

Supplies/Services	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[19] 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. After award, the contracting officer assesses whether you have made a "good faith effort" to implement the subcontracting plan.[20]

IV. DESCRIPTION OF METHOD USED TO DEVELOP SUBCONTRACTING GOALS:

FAR clause 52.219-9(d)(4) (NOV 2025)*: Describe the method used to develop the subcontracting goals. Explain or state the basis for establishing your proposed goals (i.e., based on historical data and experience, market research, etc.)*

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[17] FAR 52.219-9(d)(3)(GSA Class Deviation RFO-2025-52)

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

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

[20] Good faith effort is addressed in FAR 19.302-2(b) (GSA Class Deviation RFO-2025-19), FAR19.302-2(c)(2) (GSA Class Deviation RFO-2025-19), and SBA regulations 13 CFR 125.3(d)(3).

[**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 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 for 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.

Indirect costs _____HAVE BEEN (or) _____HAVE NOT BEEN included in the dollar and percentage subcontracting goals stated above.

If indirect costs HAVE been included in the individual subcontracting plan, describe the method used to determine the proportionate share of indirect costs to be incurred with small business concerns under the contract.[21]

_____
_____
_____

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(e) (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.

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 the

[21] Including indirect costs may be beneficial to avoid "0" goals. If indirect costs are included in the goals, these costs must be included in the Individual Subcontract Report submitted into eSRS.

System For Award Management (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 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

___ Contact business development organizations

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

___ Attend small and minority business trade fairs and procurement conferences

B. Internal efforts to guide and encourage purchasing personnel:

___ Present 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" (NOV 2025) 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 FAR 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 offeror with the subcontracting plan
- Report subcontracting data for each order when reporting subcontracting achievements under orders placed by federal agencies using multiple agency task/delivery order contracts, such as MAS, GWACs, OASIS
- Submit the Individual Subcontract Report (ISR) and/or the Summary Subcontract Report (SSR), on time in accordance with paragraph (l) of FAR clause 52.219-9 (NOV 2025) or as provided in agency regulations, using the eSRS following the instructions in eSRS.
- For individual plans there are two (2) types of subcontracting reports:
    - Individual Subcontract Reports (ISRs) – cumulative, contract-specific reports
    - Summary Subcontract Reports (SSRs) – annual agency-specific report

Three (3) reports are required each year:

Calendar Period	Report Due	Due by	*with email address for*:
10/01--03/31	ISR	4/30	Contracting Officer
04/01--09/30	ISR	10/30	Contracting Officer
10/01--09/30	SSR	10/30	Contracting Officer

- Submit a revised report within 30 days of receiving notice of rejection by the contracting officer
- Ensure that subcontractors with subcontracting plans agree to submit the ISR and/or the SSR using the eSRS:
  - (A) Provide prime contract number, the prime's UEI, 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.
  - (B) Require that each subcontractor with a subcontracting plan provide the prime contract number, its own UEI, 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.

The Final ISR is due within 30 days of contract completion.

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

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 or not 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[22]
(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. On a contract-by-contract basis, records to support award data submitted by the Offeror to the Government, including the name, address, and business size of each subcontractor.

7. Other records supporting compliance with the subcontracting plan: (*Please describe below*.)

_____

_____

_____

XII. ADDITIONAL ASSURANCES:

[22] Such as APEX Accelerators (formerly known as Procurement Center Technical Assistance Centers: aptac-us.org)

- [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 subcontracting plan by taking the efforts listed below in addition to the efforts listed under Section IV, Section VIII and Section IX described in this plan: **[List additional efforts]**.

_____
_____
_____
_____
_____

XIV. STATUTORY REQUIREMENTS (FAR 19.702)

The above requirements will be negotiated with the Contracting Officer prior to approval. The Contracting Officer must ensure 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 damage.

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: _____