

SMALL BUSINESS SUBCONTRACTING PLAN

(Model Outline* – Template Effective 08/05/2026)

* This template is a **suggested** model for use when formulating a subcontracting plan pursuant to the requirements at [RFO 52.219-9\(d\)](#). While this model plan has been designed to be consistent with [RFO 52.219-9](#), other formats may be acceptable. However, failure to include the essential information as set forth in this model may be cause for either a delay in acceptance or the rejection of an offer where the clause is applicable. Further, the use of this model is not intended to waive other requirements that may be applicable under [RFO 52.219-9](#) or that may appear in the Government's solicitation.

SUBCONTRACTING PLAN PERIOD:

to

Individual plans should cover the entire period of performance, and **commercial plans should coincide with the company's fiscal year**. In the event your company's fiscal year is for a period that will end before the contract periods of any federal contracts you hold which include the requirement to have a small business subcontracting plan, **you will be required to submit a new subcontracting plan for approval thirty (30) days prior to expiration of the existing subcontracting plan**. In the event an acceptable plan cannot be negotiated prior to expiration of the existing subcontracting plan, your contract(s) may be terminated.

SUBCONTRACTING PLAN INFORMATION	
DATE SUBMITTED	
PLANHOLDER NAME	
PLANHOLDER UEI	
PLANHOLDER ADDRESS	
SUBSIDIARIES INCLUDED	
ITEM/SERVICE TYPE	

1. TYPE OF PLAN

Subcontracting/Spend: "SUBCONTRACT," as used in [RFO 52.219-9](#), refers to your external company spend, meaning any agreement (other than one involving an employer-employee relationship) entered into by a federal government prime contractor or subcontractor calling for supplies or services required for performance of the contract or subcontract.

Excluded Categories of Spend: Per [RFO 52.219-9\(g\)](#), the following categories should not be included in the total subcontracting spend base in #1 Type of Plan, #2 Goals for Commercial Plan or Goals for Individual Plans, nor in the categories of spend listed in #3 Products and/or Services: Employee salaries and benefits; payments for petty cash; depreciation; interest; income taxes; property taxes; lease payments; bank fees; fines, claims, and dues; original equipment manufacturer relationships during warranty periods (negotiated up front with the product); utilities and other services purchased from a municipality or an entity solely authorized by the municipality to provide those services in a particular geographical region; and philanthropic contributions.

Select only one of the following plan types (a or b), listing the total estimated dollar value of all planned subcontracting (to all types of business concerns, both large and small).

- a) **Individual Plan** (This Contract Only) Contract /Solicitation #
Total value of projected subcontracts (both large and small businesses)
*Separate goals **must** be included for each option period.

Period	Amount (\$)	Start Date	End Date
Base	\$		
Option 1	\$		
Option 2	\$		
Option 3	\$		
Option 4	\$		
Total Contract Value Including Options	\$ 0		

b) Commercial Plan (select one of the following plan types):

☐ **Company-wide** or ☐ **Division-wide**

Total value of projected subcontracts (both **large and small** businesses) \$

Include projected spend with all business types; note that you can only exclude spend listed above per [RFO 52.219-9\(g\)](#); you cannot exclude spend just because there are only other than small businesses available.

Total Value of Projected Subcontracts: The total dollar amount the contractor expects to subcontract (to both small and other-than-small businesses), including any applicable indirect costs, to support those projected sales.

Total projected sales \$ (Subcontracts Represent **0.0** % of Total Annual Sales)

Percent field will auto-calculate. *Projected Sales: The contractor's expected total company-wide sales (revenue) in dollars for the period covered by the subcontracting plan.*

State separate dollar and percentage goals, expressed in terms of **percentages of the total available subcontracting dollars** listed in the previous section in #1. ***Commercial plans must complete 2a below with 1-year goals, and Individual plans must complete 2b below with goals for the base period and each option period for the contract. Complete only 2a OR 2b, as applicable. Round percentage goals to one decimal place (X.x%).*** (see #2 below and chart on the [Commercial Plans: Summary of Goals](#))

2a. GOALS FOR COMMERCIAL PLANS (1-Year Goals)

Enter estimated dollars per category below. Percent fields will auto-calculate as (Category Estimated Dollars ÷ Total) X 100, rounded to one decimal place.

Total Projected Subcontracts (1b):

Socioeconomic Category	Estimated Dollars	Percent of Total
Small Business (SB)	\$	%
Veteran-Owned Small Business (VOSB)	\$	%
Service-Disabled Veteran-Owned (SDVOSB)	\$	%
Small Disadvantaged Business (SDB)	\$	%
Women-Owned Small Business (WOSB)	\$	%
HUBZone (HUB)	\$	%

2b. GOALS FOR INDIVIDUAL PLANS (Provide Goals for the entire Contract Period using the blocks below as appropriate for your Contract)

Enter dollars for the base period and each option period by category. Percent fields will auto-calculate.

Category	Base		Option 1		Option 2		Option 3		Option 4	
	\$	%	\$	%	\$	%	\$	%	\$	%
Small Business (SB)	\$	%	\$	%	\$	%	\$	%	\$	%
Veteran-Owned Small Business (VOSB)	\$	%	\$	%	\$	%	\$	%	\$	%
Service-Disabled Veteran-Owned Small Business (SDVOSB)	\$	%	\$	%	\$	%	\$	%	\$	%
Small Disadvantaged Business (SDB)	\$	%	\$	%	\$	%	\$	%	\$	%
Women-Owned Small Business (WOSB)	\$	%	\$	%	\$	%	\$	%	\$	%
HUBZone (HUB)	\$	%	\$	%	\$	%	\$	%	\$	%

3. PRODUCTS AND/OR SERVICES *Note: Commercial Plans must include all indirect costs. Note that you cannot exclude a category just because there are only Other than SB sources available.*

The types of products and/or services to be subcontracted are:

Socioeconomic Category	Categories of spend except those categories listed as excludable on page 1
Other than SB	
Small Business (SB)	
Veteran-Owned Small Business (VOSB)	
Service-Disabled Veteran-Owned (SDVOSB)	
Small Disadvantaged Business (SDB)	
Women-Owned Small Business (WOSB)	
HUBZone (HUB)	

4. GOAL DEVELOPMENT

The following method was used in developing the subcontracting goals:

5. IDENTIFYING POTENTIAL SOURCES

The following methods were used to identify potential sources for solicitation purposes (See [RFO 52.219-9\(d\)\(5\)](#) for examples of methods that may be used.):

6. INDIRECT COSTS *Note: Commercial Plans must include all indirect costs.*

Indirect costs ☐ have ☐ have not been included in the dollar and percentage subcontracting goals stated above. (Check one.)

If "have been" is checked (and you are proposing an individual plan), explain the method used in determining the proportionate share of indirect costs to be incurred with small business (including Alaska Native Corporations and Indian tribes), Veteran-owned small business, service-disabled Veteran-owned small business, small disadvantaged business (including ANCs and Indian tribes), women-owned small business, and

HUBZone small business concerns. *Note: Commercial **planholders are required to include all indirect costs** and will not need to provide the aforementioned explanation because the costs will be applied at 100%.*

7. **PROGRAM ADMINISTRATOR**

The following individual will administer the subcontracting program:

Program Administrator	
Name	
Title	
Phone	
Email	
Address	

This individual's specific duties, as they relate to the firm's subcontracting program, are as follows:

8. **EQUITABLE OPPORTUNITY**

The following [good faith efforts](#)* (internal and external) will be taken to assure that small business, Veteran-owned small business, service-disabled Veteran-owned small business, HUBZone small business, small disadvantaged business, and women-owned small business concerns will have an equitable opportunity to compete for subcontracts:

9. **FLOW-DOWN CLAUSE**

The offeror agrees that the RFO Clause of this contract entitled "Utilization of Small Business Concerns" ([RFO 52.219-8](#)) will be 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 applicable threshold specified in [FAR 19.109\(a\)](#) on the date of subcontract award, with further subcontracting possibilities to adopt a subcontracting plan that complies with the requirements [RFO 52.219-9](#) Small Business Subcontracting Plan.

NOTE: See exceptions listed in [RFO 52-219-9 \(j\)](#).

10. REPORTING & COOPERATION

The offeror agrees to:

- (i) Cooperate in any studies or surveys as may be required;
- (ii) Submit periodic reports so the Government can determine the extent of compliance by the Contractor with the subcontracting plan;
- (iii) Include subcontracting data for each order when reporting subcontracting achievements for indefinite-delivery, indefinite-quantity contracts with individual subcontracting plans where the contract is intended for use by multiple agencies;
- (iv) Submit the Individual Subcontract Report (ISR) and/or the Summary Subcontract Report (SSR), in accordance with paragraph (I) of [RFO 52.219-9](#) using the Subcontracting Plan Reporting (SPR) in SAM.gov. The reports shall provide information on subcontract awards to small business concerns (including ANCs and Indian tribes that are not small businesses), Veteran-owned small business concerns, service-disabled Veteran-owned small business concerns, HUBZone small business concerns, small disadvantaged business concerns (including ANCs and Indian tribes that have not been certified by SBA as small disadvantaged businesses), women-owned small business concerns, and for NASA only, Historically Black Colleges and Universities and Minority Institutions. Reporting shall be in accordance with [RFO 52.219-9](#), or as provided in agency regulations;
- (v) Ensure that its subcontractors with subcontracting plans agree to submit the ISR and/or the SSR using SPR;
- (vi) 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 SPR when submitting their ISRs; and
- (vii) 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.

11. RECORDKEEPING

The following is 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 offeror's efforts to locate small business, Veteran-owned small business, service-disabled Veteran-owned small business, HUBZone small business, small disadvantaged business, and women-owned small business 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):

- (i) Source lists (e.g., SAM), guides, and other data that identify small business, Veteran-owned small business, service-disabled Veteran-owned small business, HUBZone small business, small disadvantaged business, and women-owned small business concerns.
- (ii) Organizations contacted in an attempt to locate sources that are small business, Veteran-owned small business, service-disabled Veteran-owned small business, HUBZone small business, small disadvantaged business, or women-owned small business concerns.
- (iii) Records on each subcontract solicitation resulting in an award of more than the simplified acquisition threshold, as defined in [FAR 2.101](#) on the date of subcontract award, indicating—
 - (A) Whether small business concerns were solicited and, if not, why not;
 - (B) Whether Veteran-owned small business concerns were solicited and, if not, why not; Whether service-disabled Veteran-owned small business concerns were solicited and, if not, why not;
 - (C) Whether HUBZone small business concerns were solicited and, if not, why not;
 - (D) Whether small disadvantaged business concerns were solicited and, if not, why not;
 - (E) Whether women-owned small business concerns were solicited and, if not, why not; and
 - (F) If applicable, the reason award was not made to a small business concern.

- (iv) 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; and
 - (D) Veterans service organizations.
- (v) Records of internal guidance and encouragement provided to buyers through—
 - (A) Workshops, seminars, training, etc.; and
 - (B) Monitoring performance to evaluate compliance with the program’s requirements.
- (vi) 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. Contractors having commercial plans need not comply with this requirement.

12 & 13. UTILIZATION OF SMALL BUSINESS CONCERNS USED IN BID/PROPOSAL

12. The offeror agrees to 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. Responding to a request for a quote does not constitute use in preparing a bid or proposal. The Offeror used a small business concern in preparing the bid or proposal if—

- (i) The Offeror identifies the small business concern as a subcontractor in the proposal or associated small business subcontracting plan to furnish certain supplies or perform a portion of the subcontract; or
- (ii) The Offeror used the small business concern’s pricing or cost information or technical expertise in preparing the proposal, where there is written evidence of an intent or understanding that the small business concern will be awarded a subcontract for the related work if the Offeror is awarded the contract.

13. The Contractor agrees to 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 (12) above. This written explanation must be submitted to the Contracting Officer within 30 days of contract completion.

14. SUBCONTRACTOR DISCUSSIONS WITH CONTRACTING OFFICER

The Contractor agrees not to prohibit a subcontractor from discussing with the Contracting Officer any material matter pertaining to payment to or utilization of a subcontractor.

15. PROMPT PAYMENT OF SMALL BUSINESS SUBCONTRACTORS

The Contractor agrees to pay its small business subcontractors on time and in accordance with the terms and conditions of the underlying subcontract and notify the contracting officer when the prime contractor makes either a reduced or an untimely payment to a small business subcontractor (see [FAR 52.242-5](#)).

Contractor Approval	
Digital Signature	
Contractor Name	
Contractor Title	

Government Approval	
Digital Signature	
Government Typed Name	
Government Title	
Date Approved	

Approval Coverage Note: Government approver must have the contract expiration date that goes out the furthest excluding unexercised options. This ensures approval authority spans the entire subcontracting plan period of performance.

COMMERCIAL PLANS: SUMMARY OF GOALS

This page is for commercial plans ONLY.

Round percentages to one decimal place (X.x%) and dollar figures to the nearest whole dollar.

Commercial Plans: Summary of Goals			
Item	Prior Year Goals (Must match prior plan)	Prior Year Achievements (Must match or approximate SPR)	Current Goals (Must match #1 and #2)
1. Total Subcontracting \$ (both large & small business)	\$	\$	\$
2a. Small Business \$	\$	\$	\$
SB % of Line 1	%	%	%
2b. Veteran-Owned Small Business \$	\$	\$	\$
VOSB % of Line 1	%	%	%
2c. Service-Disabled Veteran-Owned \$	\$	\$	\$
SDVOSB % of Line 1	%	%	%
2d. Small Disadvantaged Business \$	\$	\$	\$
SDB % of Line 1	%	%	%
2e. Women-Owned Small Business \$	\$	\$	\$
WOSB % of Line 1	%	%	%
2f. HUBZone \$	\$	\$	\$
HUB % of Line 1	%	%	%

*** You may list Prior Year Achievements in one of two ways:**

- 1) **Subcontracting Plan Reporting (SPR) Based:** List the achievements reported in the most recent SPR Summary Subcontract Report (SSR), which is based on the Government's fiscal year of Oct 1 – Sep 30.
- 2) **Prior 12-months:** List your actual spend for the 12-month period prior to submission. In most cases, this should match or approximate your SPR report. We recognize that there may be differences between achievements reported above and those reported in your SSR in SPR may be due to the timing of spend if your plan period (company fiscal year) is different than the Government fiscal year spend reported in SPR.

*** Definition at [RFO 19.001.](#):**

Failure to make good faith effort to comply with the subcontracting plan means willful or intentional failure to perform in accordance with the requirements of the subcontracting plan, or willful or intentional action to frustrate the plan.

*** Determination of Good Faith Effort, [RFO 19.302-2\(c\)](#):**

- (1) In determining whether a contractor failed to make a good faith effort to comply with its subcontracting plan, a contracting officer must look to the totality of the contractor's actions, consistent with the information and assurances provided in its plan. The fact that the contractor failed to meet its subcontracting goals does not, in and of itself, constitute a failure to make a good faith effort. The contracting officer may consider any of the following, though not all inclusive, to be indicators of a good faith effort:
 - (i) Breaking out work to be subcontracted into economically feasible units, as appropriate, to facilitate small business participation.
 - (ii) Conducting market research to identify potential small business subcontractors through all reasonable means, such as searching SAM, posting notices or solicitations on SBA's SUBNet, participating in business matchmaking events, and attending preproposal conferences.
 - (iii) Soliciting small business concerns as early in the acquisition process as practicable to allow them sufficient time to submit a timely offer for the subcontract.
 - (iv) Providing interested small businesses with adequate and timely information about plans, specifications, and requirements for performance of the prime contract to assist them in submitting a timely offer for the subcontract.
 - (v) Negotiating in good faith with interested small businesses.
 - (vi) Directing small businesses that need additional assistance to SBA.
 - (vii) Assisting interested small businesses in obtaining bonding, lines of credit, required insurance, necessary equipment, supplies, materials, or services.
 - (viii) Utilizing the available services of small business associations; local, state, and Federal small business assistance offices; and other organizations.
 - (ix) Participating in a formal mentor-protégé program with one or more small business protégés that results in developmental assistance to the protégés.
 - (x) Although failing to meet the subcontracting goal in one socioeconomic category, exceeding the goal by an equal or greater amount in one or more of the other categories.
 - (xi) Fulfilling all of the requirements of the subcontracting plan.
- (2) When considered in the context of the contractor's total effort in accordance with its plan, the contracting officer may consider any of the following, though not all inclusive, to be indicators of a failure to make a good faith effort:
 - (i) Failure to attempt through market research to identify, contact, solicit, or consider for contract award small business, Veteran-owned small business, service-disabled Veteran-owned small business, HUBZone small business, small disadvantaged business, or women-owned small business concerns, through all reasonable means including outreach, industry days, or the use of Federal systems such as SBA's Dynamic Small Business Search or SUBNet systems.
 - (ii) Failure to designate and maintain a company official to administer the subcontracting program and monitor and enforce compliance with the plan. Failure to submit an acceptable ISR, or the SSR, using the SPR, or as provided in agency regulations, by the report due dates specified in [RFO 52.219-9](#), Small Business Subcontracting Plan.
 - (iii) Failure to maintain records or otherwise demonstrate procedures adopted to comply with the plan including subcontracting flowdown requirements.
 - (iv) Adoption of company policies or documented procedures that have as their objectives the frustration of the objectives of the plan.
 - (v) Failure to pay small business subcontractors in accordance with the terms of the contract with the prime contractor.
 - (vi) Failure to correct substantiated findings from Federal subcontracting compliance reviews or participate in subcontracting plan management training offered by the Government.
 - (vii) Failure to 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.
 - (viii) Falsifying records of subcontract awards to small business concerns.