

A \$2 million contract comes with a plan. The plan comes with proof.

Federal prime contractors with construction contracts over \$2million (or \$900,000 for other contracts, thresholds effective October 1, 2025) must maintain a FAR 52.219-9 subcontracting plan and report against it. This guide covers what the plan obligates you to document, what a contracting officer checks, and how primes use subcontractor reporting (known in supplier diversity as Tier 2 Reporting) to keep the documentation trail current all year.

WHAT THE OBLIGATION REQUIRES

- The subcontracting plan documents your goals for small and diverse subcontractor participation and the effort behind them.
- The Fall ISR covers April 1 through September 30 per contract; the Annual SSR covers all contracts under the plan. Both are filed through SBA eSRS and due November 30.
- Reported spend must trace to subcontractors whose certifications are current and verifiable at filing.
- A contracting officer may request the sourced documentation behind the numbers: certification source, verification date, and issuing body.

KEY DATES

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|-----------------------|--|
| September 30 | The ISR data collection window closes. What you have collected is what you file. |
| November 30 | Fall ISR and Annual SSR are both due through eSRS. |
| Late September | Last viable implementation start for this cycle. Standard onboarding is 60 days. |

"We want to hold our suppliers accountable for our supplier diversity objectives, as well as create that downstream diversity ripple effect within our supply chain."



Cameron Boli, Supplier Diversity Analyst



2x

supplier reporting
submissions vs. industry
average with Supplier.io

HOW SUPPLIER.IO HANDLES YOUR SUBCONTRACTOR REPORTING

1 Collect

Supplier.io Tier 2 Reporting sends automated data requests to your prime suppliers every time a reporting period opens. Submissions come through a standardized portal that takes most primes about ten minutes. With Managed Services, human follow-up by email and phone keeps participation strong. Your team reviews results instead of chasing spreadsheets.

2 Verify

Integration with the Supplier.io database automatically verifies the certifications for every supplier your primes report by name, checked against 20M+ suppliers sourced from 450+ authoritative sources. Expired or unmatched certifications are flagged. For primes that report by category rather than by name, Managed Services can run certification checks as a custom Data Enrichment project. Collected data becomes defensible data.

3 File

Tier 2 Reporting generates eSRS ISR and Annual SSR formatted output automatically from the maintained record, reconciled to your plan goals. Your compliance team reviews a filing, not builds one.

BEYOND THE FILING

The filing is the floor. The same verified subcontractor dataset that Tier 2 Reporting maintains does two more things for you.

Where does your money go after your primes?

Your board and your bonding company both care about concentration in your subcontractor base. Tier 2 shows you how your subcontractor spend is distributed across small and diverse businesses, visibility no ERP or project management system gives you, before concentration becomes a project delay.

Turn spend into impact

Subcontractor spend captured through Tier 2 feeds Economic Impact Analysis, converting verified local and diverse spend into jobs, wages, and tax contribution figures. For contractors on municipal and publicly funded work, that is the community investment narrative project owners want in bids and progress reports.

The defensibility self-check

1. Can you produce the verification source and date for every certification in your last ISR?
2. Do your per-contract ISRs reconcile to your Annual SSR without manual rework?
3. Did any subcontractor certifications expire between collection and filing? Would you know?
4. If a contracting officer requested your documentation trail today, is the answer hours or weeks?
5. When a bid asks for your diverse subcontractor program, do you answer with data or with intentions?

A maintained record changes the math: prep in days instead of weeks, submissions up to 2x the industry average, and numbers you can defend.

Teams that maintain Tier 2 reporting are 2x+ more likely to expect increased budget and 10x+ more likely to expect enhanced executive support in 2026.

Source: State of Supplier Diversity survey, 225+ program leaders.

Supplier.io is the leading data and SaaS provider for responsible sourcing, with the largest supplier intelligence database: 20M+ suppliers, 820M+ data insights, and over \$12 trillion in spend history behind every verification.