



Small Business Jobs Act – DoD Impact

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Overview

- **DoD Small Business Report Card (2009)**
- **Small Business Jobs Act – \$ Focus**
- **Small Business Jobs Act – DoD Impact**



DoD Report Card

Prime Contracting Achievement		93.77
	2008	2009
Small Business	19.86	21.13
Women Owned	2.95	3.37
Disadvantaged	6.05	7.19
Disabled Veteran	1.05	1.43
HUBZone	2.39	3.26
Sub Contracting Achievement		85.98
	2008	2009
Small Business	31.67	34.22
Women Owned	5.25	5.63
Disadvantaged	3.72	4.11
Disabled Veteran	1.00	1.35
HUBZone	1.91	2.04

DoD Grade

B

93.6



Small Business Jobs Act – \$ Focus

- **Small Business Recovery Loan Provisions – >1,400 SB's Benefit**
- **\$30B Small Business Lending Fund – Capital to Small Banks for SB**
- **Innovative State Small Business Programs – >\$15B to States**
- **Eight New Small Business Tax Cuts**
 - **Zero Taxes on Capital Gains from Key Small Business Investments**
 - **Extension/Expansion of Small Businesses' Ability to Immediately Expense Capital Investments**
 - **Extension of 50% Bonus Depreciation**
 - **New Deduction of Health Insurance Costs for Self-Employed**
 - **Tax Relief and Simplification for Cell Phone Deductions**
 - **Increase in Deduction for Entrepreneurs' Start-up Expenses**
 - **Five-Year Carryback of General Business Credits**
 - **Limitations on Penalties for Errors in Tax Reporting**



Small Business Jobs Act – DoD Impact

- **Policy on Bundling & Consolidation**
- **Emphasis on Sub Contracting Plans**
- **Small Business Set-Asides on MACs**
- **Role of Senior Procurement Officials on Small Business Goals**
- **Reporting Requirement by Prime Contractors Concerning Reducing Prices and/or Past Due Payments to Subcontractors**



Small Business Jobs Act – DoD Impact

- **Repeals Small Business Competitiveness Demonstration Program**
- **Requires Contractors to Yearly Certify Size Standard**
- **Requires SBA to Review Size Standards W/ 18 months/every 5 yrs**
- **Establishes Parity Among Programs – HUBZone to “will”**
- **States SBA May Establish MP program similar to 8(a) For other SB Categories**