As per the NSG Grant Proposal Guide:

Special Information and Supplementary Documentation, has been clarified via a footnote to show that a mentoring plan is not required for postdoctoral researchers who are listed as Senior Personnel on the NSF Budget.

Postdoctoral Researcher Mentoring Plan. Each proposal that requests funding to support postdoctoral researchers must include, as a supplementary document, a description of the mentoring activities that will be provided for such individuals. In no more than one page, the mentoring plan must describe the mentoring that will be provided to all postdoctoral researchers supported by the project, irrespective of whether they reside at the submitting organization, any subawardee organization, or at any organization participating in a simultaneously submitted collaborative project. Proposers are advised that the mentoring plan may not be used to circumvent the 15-page project description limitation.

Examples of mentoring activities include, but are not limited to: career counseling; training in preparation of grant proposals, publications and presentations; guidance on ways to improve teaching and mentoring skills; guidance on how to effectively collaborate with researchers from diverse backgrounds and disciplinary areas; and training in responsible professional practices. The proposed mentoring activities will be evaluated as part of the merit review process under the Foundation's broader impacts merit review criterion.

For purposes of meeting the mentoring requirement, simultaneously submitted collaborative proposals, and, collaborative proposals that include subawards, constitute a single unified project. Therefore, only one mentoring plan may be submitted for the entire project.

If a proposed subaward includes funding to support postdoctoral researchers, the mentoring activities to be provided for such individuals must be incorporated in the supplemental mentoring plan outlined in GPG Chapter II.C.2j.

In many instances, simultaneous submission of proposals that contain the same Project Description from each organization might be appropriate. For these proposals, the project title must begin with the words "Collaborative Research:“. The lead organization's submission will include a Cover Sheet, Project Summary, Project Description, References Cited, Biographical Sketches, Budgets and Budget Justification, Current and Pending support, and Facilities, Equipment and Other Resources for their organization, If applicable, the lead organization’s submission also must include a supplemental mentoring plan that must not exceed one page, and that addresses the mentoring activities to be provided for all postdoctoral researchers supported under the entire collaborative project.