

CHECKLIST · TOMORIS TOOLBOX

# Reviewing Microsoft 365 Licenses: Security Features and Duplicate Licenses

Security features of the Business plans and Microsoft 365 E5, typical duplicate licenses, and the review in the admin center and with PowerShell, without prices

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LENGTH

PDF, 6 pages

ONLINE

[tomoris.com/en/downloads/microsoft-365-lizenzen-checkliste](https://tomoris.com/en/downloads/microsoft-365-lizenzen-checkliste)

AT A GLANCE

**300**

Licenses maximum across all Business plans combined

**8**

Typical places where companies pay twice

**50 GB**

Shared mailbox usually without a license

**30 days**

Data kept after license removal, then permanently deleted

WHO IT IS FOR

- Executive management of small and medium-sized companies that use Microsoft 365
- IT management and Microsoft 365 administrators
- Purchasing and accounting teams that review license invoices
- IT service providers that manage licenses for customers

## WHAT THIS COVERS

Whether Conditional Access, protection against phishing links, or endpoint protection is available depends on the Microsoft 365 plan. At the same time, many companies pay twice for features, for example for add-on licenses that are already included in the bundle, or for accounts of former employees. Based on the service descriptions on Microsoft Learn, this checklist shows which security features the Business plans and Microsoft 365 E5 include, where licenses are typically duplicated or unused, and how you check this in the Microsoft 365 admin center and with Microsoft Graph PowerShell. It deliberately contains no prices.

This checklist is a TOMORIS recommendation and reflects the Microsoft service descriptions as of October 25, 2026. License contents change; the current Microsoft Product Terms and service descriptions are authoritative. It does not replace licensing advice.

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## 01 —

# Why the license helps determine security

Many protection features depend on the plan; Business plans are limited to 300 licenses.

Microsoft 365 for business comprises the Business Basic, Business Standard, and Business Premium plans for organizations with up to 300 users. According to the Product Terms, a customer may deploy no more than 300 user licenses of the Business plans; according to Microsoft Learn, the limit applies to all Business plans combined. Larger organizations should switch to Microsoft 365 for enterprise. Which security features are available depends on the plan and on add-on licenses; the following overview reflects the service descriptions on Microsoft Learn as of October 25, 2026.

License contents change constantly. The current service descriptions and the Product Terms are authoritative. The service plans in your own tenant show the actual scope of your licenses (see section 04). This checklist does not cover prices or discounts.

02

## Which security feature is included in which plan

Business Basic and Standard, Business Premium, and Microsoft 365 E5 according to the service descriptions on Microsoft Learn.

Security features per plan according to Microsoft Learn, as of October 25, 2026

| AREA                       | BASIC, STANDARD                             | BUSINESS PREMIUM               | MICROSOFT 365 E5                                                 |
|----------------------------|---------------------------------------------|--------------------------------|------------------------------------------------------------------|
| <b>Microsoft Entra ID</b>  | Free with security defaults                 | P1 with Conditional Access     | P2, plus ID Protection and PIM                                   |
| <b>Email protection</b>    | Built-in protection for all cloud mailboxes | Defender for Office 365 Plan 1 | Defender for Office 365 Plan 2                                   |
| <b>Phishing simulation</b> | Not included                                | Not included                   | Attack simulation training                                       |
| <b>Device management</b>   | Basic Mobility and Security                 | Intune Plan 1                  | Intune, from July 2026 with Plan 2 and additional suite features |
| <b>Endpoint protection</b> | Not included                                | Defender for Business          | Defender for Endpoint Plan 2                                     |

**Defender Suite for Business Premium** Add-on license for Business Premium with Microsoft Entra ID P2, Defender for Identity, Defender for Endpoint Plan 2, Defender for Office 365 Plan 2, and Defender for Cloud Apps.

**Microsoft 365 E3** According to Microsoft, includes Microsoft Entra ID P1 and Defender for Endpoint Plan 1. Two Microsoft pages describe differently whether Defender for Office 365 Plan 1 is included; check the service plans in your own tenant.

**Defender for Business** Endpoint protection for organizations with up to 300 users, included in Business Premium and also available separately for Business Basic and Standard; according to Microsoft, comparable to Defender for Endpoint Plan 1 plus some features from Plan 2.

### 03 —

## Where companies pay twice or for nothing

Eight typical places that you can find with the steps in section 04.

- ☐ Defender for Business purchased separately, although Business Premium already includes it
- ☐ Microsoft Entra ID P1 purchased separately for users with Business Premium, E3, or E5, which already include P1
- ☐ Defender for Office 365 Plan 1 as an add-on to Business Premium, which already includes Plan 1
- ☐ The same license assigned directly and also through a group; Microsoft describes how to remove such unnecessary direct assignments
- ☐ Overlapping bundles, such as Office 365 E1 assigned directly and E3 through a group, with overlapping service plans
- ☐ Purchased but unassigned licenses: quantity in the subscription higher than the number assigned
- ☐ Account deleted, but license not removed from the subscription: according to Microsoft, you keep paying until the license count is reduced
- ☐ Shared mailboxes with a license, although they are under 50 GB and use no archive and no retention

Before you remove a direct assignment, check that the group license covers the same services; Microsoft points out that PowerShell cannot determine which services come from which assignment. Before removing a former employee's license, release any holds and back up the data; after 30 days, the content is deleted, except for documents in SharePoint.

### 04 —

## How to review your licenses

In the Microsoft 365 admin center, in the Microsoft Entra admin center, and with Microsoft Graph PowerShell.

1

### Overview in the admin center

In the Microsoft 365 admin center under Billing, Licenses, you see your subscriptions and licenses. For each product, the Errors & issues tab shows users with assignment problems.

2

### Review group licenses

In the Microsoft Entra admin center under Billing, Licenses, Overview, a notice shows groups with license errors, such as too few licenses or conflicting service plans.

3

### Purchased versus assigned

Use the PowerShell command below to compare, for each subscription, the purchased licenses (**Enabled**) with the assigned ones (**ConsumedUnits**).

4

### Review users

Display the licenses of individual users and their services with **Get-MgUserLicenseDetail**; compare unlicensed accounts and accounts of former employees against the HR list.

Microsoft Graph PowerShell, read-only

```
Connect-Graph -Scopes Organization.Read.All, User.Read.All

# Subscriptions: purchased (Enabled) and assigned (ConsumedUnits)
Get-MgSubscribedSku | Select -Property Sku*, ConsumedUnits -ExpandProperty PrepaidUnits | Format-List

# Licenses of a user
Get-MgUserLicenseDetail -UserId "name@firma.at"

# Users without a license
Get-MgUser -Filter 'assignedLicenses/$count eq 0' -ConsistencyLevel eventual -CountVariable
    unlicensedUserCount -All
```

The commands come from the Microsoft Learn articles on viewing licenses and services with PowerShell. They only read; change assignments only after review.

05

## Checklist: licenses and security

To check off, ideally once per quarter and before every contract renewal; TOMORIS recommendation.

- ☐ List of all subscriptions with purchased and assigned quantities created
- ☐ Under 300 users: Business plans reviewed; over 300 users: switch to Enterprise plans planned
- ☐ For each add-on license, checked whether the main bundle already includes the feature
- ☐ Licenses assigned through groups instead of individually; direct assignments justified
- ☐ Errors and conflicts in group licenses resolved in the admin center
- ☐ Accounts of former employees blocked, data backed up, licenses removed, and license count reduced
- ☐ Shared mailboxes without a license where Microsoft permits this
- ☐ Purchased security features also configured: Conditional Access instead of only security defaults, preset security policies for email, devices in Intune and Defender

- ☐ Decision made for missing features: add-on license, plan change, or deliberately done without
- ☐ Result documented with the date and repeated before the next renewal

A license only protects once the feature is configured. For Business Premium, for example, Microsoft recommends using Conditional Access instead of the security defaults when requirements are higher, and assigning the Standard or Strict preset security policies for email.

#### NEXT STEP

## Check It Yourself or Put It into Practice Together

#### CHECK FOR FREE

#### Microsoft 365 domain check (German)

[tomoris.com/tools/microsoft-365-check](https://tomoris.com/tools/microsoft-365-check)

#### DISCUSS IMPLEMENTATION

#### Get in Touch

[tomoris.com/en/contact](https://tomoris.com/en/contact)

[contact@tomoris.com](mailto:contact@tomoris.com)

## 06

## Sources

All statements are supported by sources. Legislation applies in its current version.

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Table of security areas, Defender Suite, account, email, and device protection  
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Continued payment until the license count is reduced, shared mailbox without a license  
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Release holds first, 30 days, SharePoint exception  
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License required above 50 GB, with archive and retention  
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Step 3: suite features in E3 and E5 from July 2026  
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