

Crediting Tofu and Tofu Products in the National School Lunch Program and School Breakfast Program

This guidance applies to meals for preschoolers (ages 1-4) and grades K-12 in the U.S. Department of Agriculture's (USDA) National School Lunch Program (NSLP), School Breakfast Program (SBP), Seamless Summer Option (SSO) of the NSLP, and Afterschool Snack Program (ASP) of the NSLP. Tofu and tofu products do not credit in the Summer Food Service Program (SFSP).

The SBP meal patterns do not require the meat/meat alternates component. For grades K-12 at breakfast, school food authorities (SFAs) may substitute 1 ounce equivalent of the meat/meat alternates component (including tofu) for 1 ounce equivalent of the grains component at breakfast, after offering the minimum daily 1 ounce equivalent of grains. For preschoolers at breakfast, SFAs may substitute the meat/meat alternates component (including tofu) for the entire grains component up to three times per week. For more information, see the USDA's handout, [Serving Meat and Meat Alternates at Breakfast in the CACFP](#).

The meal patterns for grades K-12 in the NSLP and SSO list the meat/meat alternates component in ounce equivalents. The meal patterns for grades K-12 in the ASP and preschoolers in the NSLP, SSO, and ASP list the meat/meat alternates component in ounces. The amount tofu that provides 1 ounce equivalent or 1 ounce is the same (2.2 ounces or 1/4 cup of tofu).



Commercial tofu and tofu products must meet the two criteria below to credit as the meat/meat alternates component in the meal patterns for school nutrition programs.

1. The product must be easily recognizable as a meat substitute. Examples include tofu burgers and tofu sausage.
2. The tofu ingredient must contain at least 5 grams of protein in a 2.2-ounce serving by weight (1/4 cup volume equivalent).



Commercial Products Made with Tofu

For commercial tofu products, the tofu ingredient must contain 5 grams of protein in 2.2 ounces to credit as 1 ounce equivalent of the meat/meat alternates component. Menu planners cannot use the Nutrition Facts panel to determine if commercial tofu products meet this requirement. The Nutrition Facts panel shows the amount of protein in the **food**, not the amount of protein in the **tofu ingredient**. To credit tofu products in school meals, SFAs must obtain a product formulation statement (PFS) from the manufacturer that indicates the amount of protein in the product per serving. For more information, see the Connecticut State Department of Education's (CSDE) handout, [Product Formulation Statements](#).

Crediting Tofu and Tofu Products in the NSLP and SBP

Products made with tofu that are not easily recognized as meat substitutes cannot credit as the meat/meat alternates component, even if they meet USDA’s protein requirement. Examples include tofu blended into a recipe (such as soup) and tofu that does not represent a meat substitute, e.g., tofu noodles. These foods do not meet the customary and usual function of the meat/meat alternates component. The USDA’s intent for this requirement is to ensure that SFAs offer foods from the meat/meat alternates component in a form that is recognizable to students. The USDA emphasizes the importance of the nutrition education aspect of school nutrition programs, which includes the goal of helping children easily recognize the key food groups that contribute to a healthy meal.

Commercial Tofu

Menu planners must use the Nutrition Facts panel to determine if a commercial tofu product meets the USDA’s protein requirement. A product that contains at least 5 grams of protein in a 2.2-ounce serving by weight provides 1 ounce equivalent of the meat/meat alternates component. Table 1 shows how to calculate compliance with the USDA’s protein requirement, using the sample Nutrition Facts panel for the tofu product on the right.

This product contains 6.6 grams of protein in 2.2 ounces, which exceeds the USDA’s minimum protein requirement of 5 grams. Therefore, a 2.2-ounce serving of this product provides 1 ounce equivalent of the meat/meat alternates component, if the product also meets the USDA’s requirement for being easily recognizable as a meat substitute.

SFAs must maintain product documentation on file for the Administrative Review of school nutrition programs.



Nutrition Facts	
5 servings per container	
Serving Size	3 oz. (85 g)
Amount Per Serving	
Calories	90
% Daily Value*	
Total Fat 5 g	8%
Saturated Fat 0.5g	
Trans Fat 0g	
Cholesterol 0mg	0%
Sodium 15 mg	1%
Total Carbohydrates 2g	1%
Dietary Fiber 0g 20%	
Sugars 0g	
Including 0g Added Sugars	
Protein 9 g	
Vitamin D 0mcg	0%
Calcium 0mg	0%
Iron 0mg	0%
Potassium 150mg	4%
* The % Daily Value tells you how much a nutrient in a serving of food contributes to a daily diet. 2,000 calories a day is used for general nutrition advice	
Ingredients: Filtered water, organic soybeans, nigari (a natural coagulant)	

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Table 1. Calculating compliance with the USDA’s protein requirement for tofu			
1. List the grams (g) of protein per serving from the Nutrition Facts label.	A	9	grams
2. List the serving size in ounces (oz) from the Nutrition Facts label.	B	3	ounces
3. Calculate the grams of protein per ounce (divide A by B).	C	3	grams per ounce
4. Calculate the grams of protein in 2.2 ounces (multiply C by 2.2).	D	6.6	grams in 2.2 ounces
5. Is the amount in D at least 5 grams? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If “yes,” the product meets the minimum protein requirement.			

Resources

Accepting Processed Product Documentation (CSDE):

<https://portal.ct.gov/-/media/SDE/Nutrition/NSLP/Crediting/AcceptDoc.pdf>

Afterschool Snack Program Handbook (CSDE):

<https://portal.ct.gov/-/media/SDE/Nutrition/ASP/ASPHandbook.pdf>

Child Nutrition (CN) Labeling Program (CSDE):

<https://portal.ct.gov/-/media/SDE/Nutrition/NSLP/Crediting/CNlabel.pdf>

Food Buying Guide for Child Nutrition Programs (USDA):

<https://www.fns.usda.gov/tn/food-buying-guide-for-child-nutrition-programs>

Menu Planning Guide for Preschoolers in the NSLP, SBP, and ASP (CSDE):

<https://portal.ct.gov/-/media/SDE/Nutrition/NSLP/Preschool/MPGpreschool.pdf>

Menu Planning Guide for School Meals for Grades K-12 (CSDE):

<https://portal.ct.gov/SDE/Nutrition/Menu-Planning-Guide-for-School-Meals>

Product Formulation Statement for Meat/Meat Alternates (USDA):

https://fns-prod.azureedge.net/sites/default/files/resource-files/PFS_Documenting_Meat_Meat_Alternate_Nov_2019.pdf

Product Formulation Statements (CSDE):

<https://portal.ct.gov/-/media/SDE/Nutrition/NSLP/Crediting/PFS.pdf>

Reviewer’s Checklist for Evaluating Manufacturer Product Formulation Statements for Meat/Meat Alternates (USDA):

https://fns-prod.azureedge.net/sites/default/files/reviewer_checklist.pdf

Serving Meat and Meat Alternates at Breakfast in the CACFP (USDA):

<https://www.fns.usda.gov/sites/default/files/tn/CACFPMeatAlt.pdf>

Tips for Evaluating a Manufacturer’s Product Formulation Statement (USDA):

<https://fns-prod.azureedge.net/sites/default/files/cn/manufacturerePFStipsheet.pdf>

Crediting Tofu and Tofu Products in the NSLP and SBP

USDA Memo SP 53-2016 and CACFP 21-2016: Crediting Tofu and Soy Yogurt Products.

<https://www.fns.usda.gov/crediting-tofu-and-soy-yogurt-products-school-meal-programs-and-cacfp>



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For more information, review the CSDE's guides, *Menu Planning Guide for School Meals for Grades K-12*, *Menu Planning Guide for Preschoolers in the NSLP, SBP, and ASP*, and *Afterschool Snack Program Handbook*, or contact the [school nutrition programs staff](#) in the CSDE's Bureau of Health/Nutrition, Family Services and Adult Education, 450 Columbus Boulevard, Suite 504, Hartford, CT 06103-1841.

This document is available at <https://portal.ct.gov/-/media/SDE/Nutrition/NSLP/Crediting/CreditTofu.pdf>.

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1400 Independence Avenue, SW
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- (3) email: program.intake@usda.gov.

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