

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

This guidance applies to the U.S. Department of Agriculture’s (USDA) meal patterns for grades K-12 and preschoolers (ages 1-4) in the National School Lunch Program (NSLP), School Breakfast Program (SBP), Seamless Summer Option (SSO) of the NSLP, and Afterschool Snack Program (ASP) of the NSLP. For information on the meal patterns and crediting foods for grades K-12, visit the Connecticut State Department of Education’s (CSDE) [Meal Patterns for Grades K-12 in School Nutrition Programs](#) and [Crediting Foods in School Nutrition Programs](#) webpages. For information on the meal patterns and crediting foods for preschoolers, visit the CSDE’s [Meal Patterns for Preschoolers in School Nutrition Programs](#) webpage.

Quantities for the meat/meat alternates component are indicated as ounce equivalents in the NSLP meal pattern for grades K-12; and as ounces in the ASP meal pattern for grades K-12, and the NSLP and ASP meal patterns for preschoolers. The amount that credits as 1 ounce equivalent or 1 ounce of meat/meat alternates is the same. This document refers to ounce equivalents for simplicity.



Commercial tofu and tofu products must meet two criteria to credit as the meat/meat alternates component in the school nutrition programs. School food authorities (SFAs) must maintain documentation on file to indicate that tofu products comply with these requirements.



## Criterion 1: Tofu Product is Easily Recognizable

The tofu product must be easily recognizable as a meat substitute. Some examples include tofu burgers and tofu sausage. Products made with tofu that are not easily recognizable as meat substitutes cannot credit as the meat/meat alternates component. Some examples include tofu blended into other foods (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.

## Criterion 2: Commercial Tofu Meets Protein Requirement

The tofu ingredient must contain at least 5 grams of protein in a 2.2-ounce serving by weight (¼ cup volume equivalent) to credit as 1 ounce equivalent of the meat/meat alternates component. Menu planners must use the Nutrition Facts panel to determine if commercial tofu meets the USDA’s

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protein requirement. Tofu 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 the steps for determining tofu’s compliance with the USDA’s protein requirement, using the sample Nutrition Facts panel for tofu on the right.

This tofu contains 6.6 grams of protein in 2.2 ounces, which meets the USDA’s minimum protein requirement of 5 grams. Therefore, a 2.2-ounce serving of this tofu provides 1 ounce equivalent of the meat/meat alternates component if it 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.

**Note:** SFAs cannot use this method for commercial products that contain tofu as an *ingredient*. The Nutrition Facts panel shows the amount of protein in the food, not the amount of protein in the tofu ingredient. Commercial products that contain tofu as an ingredient require a product formulation statement (PFS) to determine crediting information (refer to “[Required Crediting Documentation](#)” in this document).

<b>Nutrition Facts</b>	
5 servings per container	
<b>Serving Size</b>	<b>3 oz. (85 g)</b>
Amount Per Serving	
<b>Calories</b>	<b>90</b>
<b>% Daily Value*</b>	
<b>Total Fat</b> 5 g	<b>8%</b>
Saturated Fat 0.5g	
Trans Fat 0g	
<b>Cholesterol</b> 0mg	<b>0%</b>
<b>Sodium</b> 15 mg	<b>1%</b>
<b>Total Carbohydrates</b> 2g	<b>1%</b>
Dietary Fiber 0g <b>20%</b>	
Sugars 0g	
Including 0g Added Sugars	
<b>Protein</b> 9 g	
Vitamin D 0mcg	0%
Calcium 0mg	0%
Iron 0mg	0%
Potassium 150mg	4%
<small>* 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.</small>	
Ingredients: Filtered water, organic soybeans, nigari (a natural coagulant)	

Table 1. Steps for determining if a tofu product meets the protein requirement		
1. List the grams (g) of protein per serving from the Nutrition Facts label.	<b>A</b>	9 grams
2. List the serving size in ounces (oz) from the Nutrition Facts label.	<b>B</b>	3 ounces
3. Calculate the grams of protein per ounce (divide A by B).	<b>C</b>	3 grams per ounce
4. Calculate the grams of protein in 2.2 ounces (multiply C by 2.2).	<b>D</b>	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 and credits in school meals.		

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## Required Crediting Documentation for Tofu Products

Commercial products that contain tofu as an *ingredient* require a PFS from the manufacturer indicating the amount of protein in the product per serving. For more information, refer to the CSDE’s resources, *Using Product Formulation Statements in the School Nutrition Programs* and *Accepting Processed Product Documentation in the NSLP and SBP*, and the USDA’s *Tips for Evaluating a Manufacturer’s Product Formulation Statement*. For additional guidance on documentation for commercial products, visit the “Crediting Commercial Processed Products” section of the CSDE’s *Crediting Foods in School Nutrition Programs* webpage.

Training on the PFS requirements and how to review a PFS is available in Module 6: Meal Pattern Documentation of the CSDE’s training program, *What’s in a Meal: National School Lunch Program and School Breakfast Program Meal Patterns for Grades K-12*.

## Resources

Accepting Processed Product Documentation in the NSLP and SBP (CSDE):

[https://portal.ct.gov/-/media/SDE/Nutrition/NSLP/Crediting/Accepting\\_Processed\\_Product\\_Documentation\\_SNP.pdf](https://portal.ct.gov/-/media/SDE/Nutrition/NSLP/Crediting/Accepting_Processed_Product_Documentation_SNP.pdf)

Afterschool Snack Program Handbook (CSDE):

[https://portal.ct.gov/-/media/SDE/Nutrition/ASP/ASP\\_Handbook.pdf](https://portal.ct.gov/-/media/SDE/Nutrition/ASP/ASP_Handbook.pdf)

Child Nutrition (CN) Labeling Program (CSDE):

[https://portal.ct.gov/-/media/SDE/Nutrition/NSLP/Crediting/CN\\_Labeling\\_Program.pdf](https://portal.ct.gov/-/media/SDE/Nutrition/NSLP/Crediting/CN_Labeling_Program.pdf)

Food Buying Guide for Child Nutrition Programs (USDA):

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

Meat/Meat Alternates Component for Grades K-12 in the ASP (CSDE webpage):

<https://portal.ct.gov/SDE/Nutrition/Afterschool-Snack-Program/Documents#MMAK12>

Meat/Meat Alternates Component for Preschoolers (CSDE webpage):

<https://portal.ct.gov/SDE/Nutrition/Meal-Patterns-Preschoolers-in-School-Nutrition-Programs/Related-Resources#MMA>

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

[https://portal.ct.gov/-/media/SDE/Nutrition/NSLP/Preschool/Menu\\_Planning\\_Guide\\_Preschool.pdf](https://portal.ct.gov/-/media/SDE/Nutrition/NSLP/Preschool/Menu_Planning_Guide_Preschool.pdf)

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

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

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Product Formulation Statement (Product Analysis) for Meat/Meat Alternate (M/MA) Products in Child Nutrition Programs (USDA):

[https://www.fns.usda.gov/sites/default/files/resource-files/PFS\\_Meats-Meat\\_Alternates\\_Fillable\\_508.pdf](https://www.fns.usda.gov/sites/default/files/resource-files/PFS_Meats-Meat_Alternates_Fillable_508.pdf)

Resources for the Preschool Meal Patterns (CSDE):

[https://portal.ct.gov/-/media/SDE/Nutrition/NSLP/Preschool/Resources\\_Preschool\\_Meal\\_Patterns.pdf](https://portal.ct.gov/-/media/SDE/Nutrition/NSLP/Preschool/Resources_Preschool_Meal_Patterns.pdf)

Resources for the School Meal Patterns for Grades K-12 (CSDE):

[https://portal.ct.gov/-/media/SDE/Nutrition/NSLP/MealPattern/Resources\\_School\\_Meal\\_Patterns\\_grades\\_K-12.pdf](https://portal.ct.gov/-/media/SDE/Nutrition/NSLP/MealPattern/Resources_School_Meal_Patterns_grades_K-12.pdf)

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

[https://fns-prod.azureedge.us/sites/default/files/reviewer\\_checklist.pdf](https://fns-prod.azureedge.us/sites/default/files/reviewer_checklist.pdf)

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

<https://fns-prod.azureedge.us/sites/default/files/resource-files/manufacturerPFStipsheet.pdf>

USDA Memo SP 53-2016 and CACFP 21-2016: Crediting Tofu and Soy Yogurt Products in the School Meal Programs and the CACFP:

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

Using Product Formulation Statements in the School Nutrition Programs (CSDE):

[https://portal.ct.gov/-/media/SDE/Nutrition/NSLP/Crediting/Product\\_Formulation\\_Statements.pdf](https://portal.ct.gov/-/media/SDE/Nutrition/NSLP/Crediting/Product_Formulation_Statements.pdf)

What's in a Meal Module 6: Meal Pattern Documentation (CSDE's Training Program, What's in a Meal: National School Lunch Program and School Breakfast Program Meal Patterns for Grades K-12):

<https://portal.ct.gov/SDE/Nutrition/Meal-Pattern-Training-Materials>

What's in a Meal Module 8: Meat/Meat Alternates Component (CSDE's Training Program, What's in a Meal: National School Lunch Program and School Breakfast Program Meal Patterns for Grades K-12):

<https://portal.ct.gov/SDE/Nutrition/Meal-Pattern-Training-Materials>

# Crediting Tofu and Tofu Products in the NSLP and SBP



For more information, refer to the CSDE's guides, *Menu Planning Guide for School Meals for Grades K-12* and *Menu Planning Guide for Preschoolers in the NSLP and SBP*, or contact the [school nutrition programs staff](#) at the Connecticut State Department of Education, Bureau of Child Nutrition Programs, 450 Columbus Boulevard, Suite 504, Hartford, CT 06103-1841.

This document is available at [https://portal.ct.gov/-/media/SDE/Nutrition/NSLP/Crediting/Credit\\_Tofu\\_SNP.pdf](https://portal.ct.gov/-/media/SDE/Nutrition/NSLP/Crediting/Credit_Tofu_SNP.pdf).

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Office of the Assistant Secretary for Civil Rights  
1400 Independence Avenue, SW  
Washington, D.C. 20250-9410; or
2. fax: (833) 256-1665 or (202) 690-7442; or
3. email: [program.intake@usda.gov](mailto:program.intake@usda.gov)

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