

Crediting Tofu and Tofu Products in the Child and Adult Care Food Program

This guidance applies to meals and snacks served in child care centers, family day care homes, emergency shelters, at-risk afterschool care centers, and adult day care centers that participate in the U.S. Department of Agriculture’s (USDA) Child and Adult Care Food Program (CACFP). For information on the CACFP meal patterns for children and crediting foods, visit the Connecticut State Department of Education’s (CSDE) [Meal Patterns for CACFP Child Care Programs](#) and [Crediting Foods in CACFP Child Care Programs](#) webpages. For information on the CACFP adult meal patterns and crediting foods, visit the CSDE’s [Meal Patterns for CACFP Adult Day Care Centers](#) and [Crediting Foods in CACFP Adult Day Care Centers](#) webpages.



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Tofu Definition

Tofu does not have a Food and Drug Administration (FDA) [standard of identity](#). Tofu must be commercially prepared and meet the following definition in [7 CFR 226.2](#): “a soybean-derived food, made by a process in which soybeans are soaked, ground, mixed with water, heated, filtered, coagulated, and formed into cakes. Basic ingredients are whole soybeans, one or more food-grade coagulants (typically a salt or an acid), and water.” To credit in the CACFP meal patterns, tofu and tofu products must meet the two criteria below.

USDA Crediting Requirements for Tofu

Tofu and tofu products must meet two criteria to credit as meat alternates toward the meat/meat alternates (MMA) component of the CACFP meal patterns. They must be easily recognizable as a meat substitute and must contain at least 5 grams of protein in a 2.2-ounce serving by weight (¼ cup volume equivalent).

Criterion 1: Easily recognizable

The tofu or tofu product must be easily recognizable as a meat substitute to credit as the MMA component. The USDA’s intent for this requirement is to ensure that participants can easily recognize that the foods in CACFP meals are part of the food groups that contribute to a healthy meal. Tofu is widely recognized as a meat substitute and comes in a variety of textures such as silken, soft, firm, and extra firm. Some examples of recognizable tofu and tofu products include firm or extra firm tofu in stir-fries, omelets, miso soup, and minced in lasagna as a substitute for ricotta cheese; and commercial meat substitute products like tofu burgers and tofu sausage.

Tofu products that are not easily recognizable as meat substitutes cannot credit as the MMA component. Some examples include tofu blended into other foods (like smoothies, soup, and sauces), tofu baked in desserts, and tofu that does not represent a meat substitute, such as tofu noodles. These foods do not meet the customary and usual function of the MMA component.



Criterion 2: 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 of the MMA component. Menu planners must use the Nutrition Facts panel or product formulation statement (PFS) to determine if commercial tofu meets the USDA’s protein requirement.

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Tofu Crediting Example

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 9 grams of protein in a 3-ounce serving, which equals 6.6 grams of protein in 2.2 ounces. This meets the USDA’s minimum protein requirement of 5 grams. A 2.2-ounce serving of this tofu provides 1 ounce of the MMA component if it is easily recognizable as a meat substitute (refer to criterion 1). CACFP facilities must maintain all product documentation on file for the Administrative Review of the CACFP.

Note: This method cannot be used for commercial products that contain tofu as an ingredient (like tofu burgers or tofu sausages). The Nutrition Facts panel shows the amount of protein in the food, not the amount of protein in the tofu ingredient. Commercially prepared tofu products require a Child Nutrition (CN) label or PFS to determine crediting information (refer to “[Required Crediting Documentation](#)” in this document).

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)	

Table 1. Steps for determining if tofu products meet the protein requirement

- | | | | |
|--|----------|-----|---------------------|
| 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 and credits in the CACFP. | | | |

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MMA Contribution of Tofu Servings

Table 2 shows the MMA contribution for different serving sizes of tofu and the minimum grams of protein required to credit in the CACFP meal patterns. Menu planners must review the Nutrition Facts label or PFS to determine if the tofu serving meets this requirement (refer to “[Tofu Crediting Example](#)” in this document).

Table 2. MMA contribution of tofu		
Serving size	MMA contribution	Minimum protein (grams) per serving
0.55 ounce (1 tablespoon)	$\frac{1}{4}$ ounce (minimum creditable amount)	1.25 grams
1.1 ounces ($\frac{1}{8}$ cup)	$\frac{1}{2}$ ounce	2.5 grams
2.2 ounces ($\frac{1}{4}$ cup)	1 ounce	5 grams
3.3 ounces ($\frac{3}{8}$ cup)	$1\frac{1}{2}$ ounces	7.5 grams
4.4 ounces ($\frac{1}{2}$ cup)	2 ounces	10 grams

Required Crediting Documentation

Commercially prepared tofu products that contain tofu as an ingredient (like tofu burgers and tofu sausages) require a CN label or manufacturer’s PFS that indicates the amount of protein per serving. For more information, refer to the CSDE’s resources, [Using Product Formulation Statements in the CACFP](#) and [Accepting Processed Product Documentation in the Child and Adult Care Food Program](#), 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 in CACFP Child Care Programs](#)” or “[Crediting Commercial Processed Products in CACFP Adult Day Care Centers](#)” sections of the CSDE’s CACFP webpage.

Resources

Accepting Processed Product Documentation in the Child and Adult Care Food Program (CSDE):

https://portal.ct.gov/-/media/SDE/Nutrition/CACFP/Crediting/Accepting_Processed_Product_Documentation_CACFP.pdf

Bite Size Module 2: Meal Pattern Documentation (CSDE):

<https://portal.ct.gov/SDE/Nutrition/Meal-Patterns-CACFP-Child-Care-Programs/Related-Resources#BiteSize>

Crediting Tofu and Tofu Products in the CACFP

Crediting Commercial Meat/Meat Alternate Products in the Child and Adult Care Food Program (CSDE):

https://portal.ct.gov/-/media/SDE/Nutrition/CACFP/Crediting/Credit_Commercial_MMA_CACFP.pdf

Crediting Commercial Processed Products in CACFP Adult Day Care Centers (CSDE webpage):

<https://portal.ct.gov/SDE/Nutrition/Crediting-Foods-in-CACFP-Adult-Day-Care-Centers/Documents#CommercialProducts>

Crediting Commercial Processed Products in Child Care Programs (CSDE webpage):

<https://portal.ct.gov/SDE/Nutrition/Crediting-Foods-in-CACFP-Child-Care-Programs/Documents#CommercialProducts>

Food Buying Guide for Child Nutrition Programs (USDA):

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

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

Standardized Recipes in CACFP Adult Day Care Centers (CSDE webpage):

<https://portal.ct.gov/SDE/Nutrition/Crediting-Foods-in-CACFP-Adult-Day-Care-Centers/Documents#StandardizedRecipes>

Standardized Recipes in CACFP Child Care Programs (CSDE webpage):

<https://portal.ct.gov/SDE/Nutrition/Crediting-Foods-in-CACFP-Child-Care-Programs/Documents#StandardizedRecipes>

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

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

USDA Memo SP 02-2024, CACFP 02-2024, and SFSP 02-2024: Revised: Crediting Tofu and Soy Yogurt Products in the School Meal Programs, CACFP, and SFSP:

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

Using Child Nutrition (CN) Labels in the Child and Adult Care Food Program (CSDE):

https://portal.ct.gov/-/media/SDE/Nutrition/CACFP/Crediting/Using_CN_labels_CACFP.pdf

Using Product Formulation Statements in the Child and Adult Care Food Program (CSDE):

http://portal.ct.gov/-/media/SDE/Nutrition/CACFP/Crediting/Using_Product_Formulation_Statements_CACFP.pdf

Crediting Tofu and Tofu Products in the CACFP



For more information, visit the CSDE's [Crediting Foods in CACFP Child Care Programs](#) and [Crediting Foods in CACFP Adult Day Care Centers](#) webpages, or contact the [CACFP 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/CACFP/Crediting/Credit_Tofu_CACFP.pdf.

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

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