

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

This guidance applies to reimbursable 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 meeting the requirements for the CACFP meal patterns for children, 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 meeting the requirements for the CACFP adult meal patterns, visit the CSDE’s [Meal Patterns for CACFP Adult Day Care Centers](#) and [Crediting Foods in CACFP Adult Day Care Centers](#) webpages.



Contents

Tofu Definition	2
USDA Crediting Requirements for Tofu.....	2
Criterion 1: Easily recognizable.....	2
Criterion 2: Meets protein requirement.....	2
Tofu Crediting Example	3
MMA Contribution of Tofu Servings.....	4
Table 1. MMA contribution of tofu	4
Required Crediting Documentation.....	4
Resources	4



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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 210.2](#) and [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.”

USDA Crediting Requirements for Tofu

Tofu and tofu products must meet two criteria to credit as meat alternates toward the 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 foods in CACFP meals and snacks are part as part of the food groups that contribute to healthy meals.

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 oz eq 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

The steps below show how to determine if tofu complies with the USDA's protein requirement, using the sample Nutrition Facts panel for tofu on the right.

1. List the grams (g) of protein per serving from the Nutrition Facts label.

9 grams

2. List the serving size in ounces (oz) from the Nutrition Facts label.

3 ounces

3. Calculate the grams of protein per ounce: divide *grams of protein* (from step 1) by *serving size in ounces* (from step 2).

9 grams divided by 3 ounces =
3 grams per ounce

4. Calculate the grams of protein in 2.2 ounces: multiply the grams in step 3 by 2.2.

3 grams multiplied by 2.2 = 6.6 grams

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

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%	
<p>*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</p>	
<p>Ingredients: Filtered water, organic soybeans, nigari (a natural coagulant)</p>	

This method cannot be used for commercial products (like tofu burgers or tofu sausages) 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 Child Nutrition (CN) label or PFS to determine crediting information (refer to "[Required Crediting Documentation](#)" in this document).

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

MMA Contribution of Tofu Servings

Table 1 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 1. MMA contribution of tofu

Serving size	MMA contribution	Minimum protein (grams) per serving
0.55 ounce (1 tablespoon)	¼ oz eq (minimum creditable amount)	1.25 grams
1.1 ounces (⅓ cup)	½ oz eq	2.5 grams
2.2 ounces (¼ cup)	1 oz eq	5 grams
3.3 ounces (⅔ cup)	1½ oz eq	7.5 grams
4.4 ounces (½ cup)	2 oz eq	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](#). Additional guidance is available in the “Crediting Commercial Processed Products” section of the CSDE’s [Crediting Foods in CACFP Child Care Programs](#) webpage and [Crediting Foods in CACFP Adult Day Care Centers](#) 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 Child and Adult Care Food Program

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 (“Documents/Forms” section of CSDE’s Crediting Foods in CACFP Adult Day Care Centers webpage):

<https://portal.ct.gov/sde/nutrition/crediting-foods-in-cacfp-adult-day-care-centers/documents/#CommercialProducts>

Crediting Commercial Processed Products (“Documents/Forms” section of CSDE’s Crediting Foods in CACFP Adult Day Care Centers 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 (Product Analysis) for Meat/Meat Alternate (M/MA) Products

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

Standardized Recipes (“Documents/Forms” section of CSDE’s Crediting Foods in CACFP Adult Day Care Centers webpage):

<https://portal.ct.gov/sde/nutrition/crediting-foods-in-cacfp-adult-day-care-centers/documents/#StandardizedRecipes>

Standardized Recipes (“Documents/Forms” section of CSDE’s Crediting Foods in CACFP Child Care Programs 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/manufacturerPFStipsheet.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 Child and Adult Care Food Program

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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To file a program discrimination complaint, a Complainant should complete a Form AD-3027, USDA Program Discrimination Complaint Form which can be obtained online at: <https://www.usda.gov/sites/default/files/documents/ad-3027.pdf>, from any USDA office, by calling (866) 632-9992, or by writing a letter addressed to USDA. The letter must contain the complainant's name, address, telephone number, and a written description of the alleged discriminatory action in sufficient detail to inform the Assistant Secretary for Civil Rights (ASCR) about the nature and date of an alleged civil rights violation. The completed AD-3027 form or letter must be submitted to USDA by:

1. mail: U.S. Department of Agriculture
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

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