

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

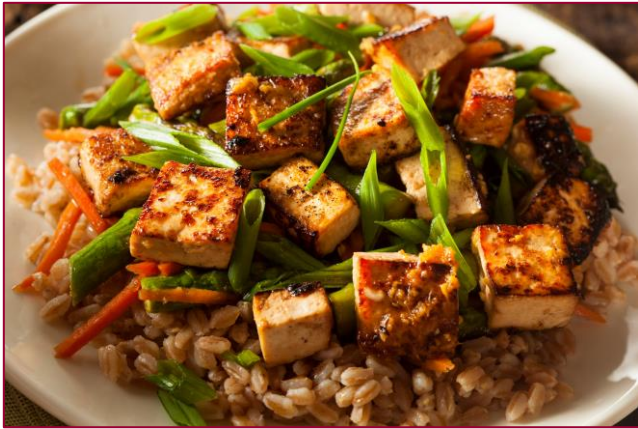
This guidance applies to the U.S. Department of Agriculture’s (USDA) meal patterns for grades K-12 and preschoolers (ages 1-4) in the National School Lunch Program (NSLP), School Breakfast Program (SBP), Seamless Summer Option (SSO) of the NSLP, and Afterschool Snack Program (ASP) of the NSLP. For information 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 (MMA) component are indicated as ounce equivalents (oz eq) 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 oz eq or 1 ounce of MMA is the same. This document refers to oz eq for simplicity.



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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 meat/meat alternates (MMA) component of the school 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 children can easily recognize that foods in school meals 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

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 oz eq of the MMA component if it is easily recognizable as a meat substitute (refer to criterion 1). SFAs must maintain all product documentation on file for the Administrative Review of school nutrition programs.

<b>Nutrition Facts</b>	
5 servings per container	
<b>Serving Size 3 oz. (85 g)</b>	
Amount Per Serving	
<b>Calories</b>	<b>90</b>
% Daily Value*	
<b>Total Fat</b> 5 g	8%
Saturated Fat 0.5g	
Trans Fat 0g	
<b>Cholesterol</b> 0mg	0%
<b>Sodium</b> 15 mg	1%
<b>Total Carbohydrates</b> 2g	1%
Dietary Fiber 0g 20%	
Sugars 0g	
Including 0g Added Sugars	
<b>Protein 9 g</b>	
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)	

**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).

<b>Table 1. Steps for determining if a tofu product meets the protein requirement</b>			
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>	<b>6.6</b>	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 school nutrition programs.			

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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 school 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).

<b>Serving size</b>	<b>MMA contribution</b>	<b>Minimum protein (grams) per serving</b>
0.55 ounce (1 tablespoon)	¼ oz eq (minimum creditable amount)	1.25 grams
1.1 ounces (⅛ cup)	½ oz eq	2.5 grams
<b>2.2 ounces (¼ cup)</b>	<b>1 oz eq</b>	<b>5 grams</b>
3.3 ounces (⅜ 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 School Nutrition Programs* and *Accepting Processed Product Documentation in the National School Lunch Program and School Breakfast 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](#)” 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 National School Lunch Program and School Breakfast Program (CSDE):  
[https://portal.ct.gov/-/media/SDE/Nutrition/NSLP/Crediting/Accepting\\_Procressed\\_Product\\_Documentation\\_SNP.pdf](https://portal.ct.gov/-/media/SDE/Nutrition/NSLP/Crediting/Accepting_Procressed_Product_Documentation_SNP.pdf)

## Crediting Tofu and Tofu Products in the NSLP and SBP

Crediting Commercial Meat/Meat Alternate Products in the National School Lunch Program and School Breakfast Program:

[https://portal.ct.gov/-/media/SDE/Nutrition/NSLP/Crediting/Credit\\_Commercial\\_MMA\\_SNP.pdf](https://portal.ct.gov/-/media/SDE/Nutrition/NSLP/Crediting/Credit_Commercial_MMA_SNP.pdf)

Crediting Commercial Processed Products for Grades K-12 in School Nutrition Programs (CSDE's Crediting Foods in School Nutrition Programs webpage):

<https://portal.ct.gov/SDE/Nutrition/Crediting-Foods-in-School-Nutrition-Programs#CommercialProducts>

Crediting Commercial Processed Products in Preschool Menus ("Related Resources" section of the CSDE's Meal Patterns for Preschoolers in School Nutrition Programs webpage):

<https://portal.ct.gov/SDE/Nutrition/Meal-Patterns-Preschoolers-in-School-Nutrition-Programs/Related-Resources#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](https://fns-prod.azureedge.us/sites/default/files/reviewer_checklist.pdf)

Standardized Recipes ("Related Resources" section of the CSDE's Crediting Foods in School Nutrition Programs webpage):

<https://portal.ct.gov/SDE/Nutrition/Crediting-Foods-in-School-Nutrition-Programs#StandardizedRecipes>

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 School Nutrition Programs (CSDE):

[https://portal.ct.gov/-/media/SDE/Nutrition/NSLP/Crediting/CN\\_Labels\\_SNP.pdf](https://portal.ct.gov/-/media/SDE/Nutrition/NSLP/Crediting/CN_Labels_SNP.pdf)

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 National School Lunch Program and School Breakfast Program*, 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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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](mailto:program.intake@usda.gov)

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