

# Crediting Tofu and Tofu Products in the School Nutrition Programs

School Year 2024-25 (July 1, 2024, through June 30, 2025)

This guidance applies to the U.S. Department of Agriculture’s (USDA) meal patterns for grades K-12 and preschool (ages 1-5) 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. The SSO follows the NSLP and SBP meal patterns. For information on the school meal patterns, visit the Connecticut State Department of Education’s (CSDE) [Meal Patterns for Grades K-12 in School Nutrition Programs](#) and [Meal Patterns for Preschoolers in School Nutrition Programs](#) webpage. For information on the crediting requirements, visit the CSDE’s [Crediting Foods in School Nutrition Programs](#) webpage and [Crediting Documentation for the Child Nutrition Programs](#) webpage.



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## Required Meal Pattern Quantities for Meats/Meat Alternates (MMA)

The quantities for the MMA component are indicated as ounce equivalents (oz eq) in the NSLP and SBP meal patterns for grades K-12 and the NSLP, SBP, and ASP preschool meal patterns; and as ounces in the ASP meal pattern for grades K-12. The amount that credits as 1 oz eq or 1 ounce of MMA is the same. This document refers to oz eq for simplicity.

Effective with school year 2025-26 (July 1, 2025), the USDA final rule, [Child Nutrition Programs: Meal Patterns Consistent with the 2020-2025 Dietary Guidelines for Americans](#), aligns the ASP meal pattern for grades K-12 with the Child and Adult Care Food Program (CACFP) snack meal pattern. The serving size for MMA will change from ounces to oz eq.

For more information, visit the “[Meats and Meat Alternates](#)” section of the CSDE’s [Crediting Foods in School Nutrition Programs](#) webpage.

## 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 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 ( $\frac{1}{4}$  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 ( $\frac{1}{4}$  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). School food authorities (SFAs) must maintain all product documentation on file for the Administrative Review of the school nutrition programs.

Nutrition Facts	
5 servings per container	
<b>Serving Size</b>	<b>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</b> 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)	

SFAs cannot use this method 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).

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## 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 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).

**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 (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 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](#), [Using Child Nutrition \(CN\) Labels in the School Nutrition Programs](#), and [Accepting Processed Product Documentation in the School Nutrition Programs](#), and the USDA’s [Tips for Evaluating a Manufacturer’s Product Formulation Statement](#) and [USDA Memo SP 05-2025, CACFP 04-2025, SFSP 02-2025: Guidance for Accepting Processed Product Documentation for Meal Pattern Requirements](#)

Additional guidance on the crediting documentation requirements is available on the CSDE’s [Crediting Documentation for the Child Nutrition Programs](#) webpage. Training on the requirements for CN labels and PFS forms is available in Module 6: Meal Pattern Documentation Part B – Crediting Commercial Processed Products, 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](#).

# Crediting Tofu and Tofu Products in the School Nutrition Programs

## Resources

Accepting Processed Product Documentation in the School Nutrition Programs (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)

Accepting Product Documentation (CSDE's Crediting Documentation for the Child Nutrition Program webpage):

<https://portal.ct.gov/sde/nutrition/crediting-documentation-for-the-child-nutrition-programs/accepting-product-documentation>

Commercial Processed Products (CSDE's Crediting Documentation for the Child Nutrition Programs webpage):

<https://portal.ct.gov/sde/nutrition/crediting-documentation-for-the-child-nutrition-programs#Commercial>

Crediting Commercial Meat/Meat Alternate Products in the School Nutrition Programs:

[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)

Food Buying Guide for Child Nutrition Programs (USDA):

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

Meats and Meat Alternates (CSDE's Crediting Foods in School Nutrition Programs webpage):

<https://portal.ct.gov/sde/nutrition/crediting-foods-in-school-nutrition-programs/meats-and-meat-alternates>

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)

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

Standardized Recipes (CSDE's Crediting Documentation for the Child Nutrition Program webpage):

<https://portal.ct.gov/sde/nutrition/crediting-documentation-for-the-child-nutrition-programs/standardized-recipes>

Upcoming Meal Pattern Changes (CSDE's Meal Patterns for Grades K-12 in School Nutrition Programs webpage):

[https://portal.ct.gov/sde/nutrition/meal-patterns-school-nutrition-programs#Upcoming\\_Meal\\_Pattern\\_Changes](https://portal.ct.gov/sde/nutrition/meal-patterns-school-nutrition-programs#Upcoming_Meal_Pattern_Changes)

## Crediting Tofu and Tofu Products in the School Nutrition Programs

USDA Final Rule: Child Nutrition Programs: Meal Patterns Consistent with The 2020-2025 Dietary Guidelines For Americans (89 FR 31962):

<https://www.federalregister.gov/documents/2024/04/25/2024-08098/child-nutrition-programs-meal-patterns-consistent-with-the-2020-2025-dietary-guidelines-for>

USDA Final Rule: Child Nutrition Programs: Meal Patterns Consistent with The 2020-2025 Dietary Guidelines For Americans (89 FR 31962):

<https://www.federalregister.gov/documents/2024/04/25/2024-08098/child-nutrition-programs-meal-patterns-consistent-with-the-2020-2025-dietary-guidelines-for>

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>

USDA Memo SP 05-2025, CACFP 04-2025, SFSP 02-2025: Guidance for Accepting Processed Product Documentation for Meal Pattern Requirements:

<https://www.fns.usda.gov/cn/labeling/guidance-accepting-processed-product-documentation>

Using Child Nutrition (CN) Labels in the School Nutrition Programs (CSDE):

[https://portal.ct.gov/-/media/sde/nutrition/nsfp/crediting/cn\\_labels\\_snp.pdf](https://portal.ct.gov/-/media/sde/nutrition/nsfp/crediting/cn_labels_snp.pdf)

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

[https://portal.ct.gov/-/media/sde/nutrition/nsfp/crediting/product\\_formulation\\_statements.pdf](https://portal.ct.gov/-/media/sde/nutrition/nsfp/crediting/product_formulation_statements.pdf)

What's in a Meal Module 6: Meal Pattern Documentation Part B – Crediting Commercial Processed Products (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: Meats/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 School Nutrition Programs

For more information, visit the CSDE's [Crediting Foods in School Nutrition Programs](#) webpage 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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