Crediting Tofu and Tofu Products in the School Nutrition Programs

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), and Afterschool Snack Program (ASP) of the NSLP. The Seamless Summer Option (SSO) of the NSLP follows the NSLP, SBP, and ASP meal patterns.

For information on the meal patterns for the school nutrition programs, visit the Connecticut State Department of Education's (CSDE) Meal Patterns for Grades K-12 in School Nutrition Programs webpage, Meal Patterns for Preschoolers in School Nutrition Programs webpage, and the "Meal Patterns and Crediting" section of the ASP 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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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 toward the meats/meat alternates (MMA) component of the school meal patterns: 1) they must be easily recognizable as a meat substitute; and 2) they 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 emphasizes the importance of the nutrition education aspect of the school nutrition programs, which includes the goal of helping children easily recognize the key 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 equivalent (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).

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)

Note: School food authorities (SFAs) cannot use this method 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. Commercial products that contain tofu as an ingredient require a Child Nutrition (CN) label or product formulation statement (PFS) to determine crediting information (refer to "Required Crediting Documentation for Tofu" 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
2.2 ounces (¼ cup)	1 oz eq	5 grams
3.3 ounces (⅜ cup	1½ oz eq	7.5 grams
4.4 ounces (½ cup)	2 oz eq	10 grams



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Required Crediting Documentation for Tofu

SFAs must be able to document that all menu items served in reimbursable meals and afterschool snacks meet the crediting requirements. The guidance below summarizes the required documentation for commercial tofu products and foods made from scratch that contain tofu. Documentation must be based on the food yields and crediting information in the USDA's *Food Buying Guide for Child Nutrition Programs* (FBG).

Documentation for commercial products

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 information on CN labels and PFS forms, refer to the CSDE's resources, *Using Product Formulation Statements in the School Nutrition Programs* and *Using Child Nutrition (CN) Labels in the School Nutrition Programs*. For guidance on reviewing PFS forms, visit the USDA's Child Nutrition Programs: Tips for Evaluating a Manufacturer's Product Formulation Statement webpage.

For more information on crediting documentation, refer to the CSDE's resource, *Accepting Processed Product Documentation in the School Nutrition Programs,* and USDA Memo SP 05-2025, CACFP 04-2025, SFSP 02-2025: *Guidance for Accepting Processed Product Documentation for Meal Pattern Requirements.* Additional guidance 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 8: Meal Pattern Documentation for Crediting Commercial Processed Products of the CSDE's training program, *What's in a Meal: Meal Patterns for Grades K-12 in the School Nutrition Programs*.

Documentation for foods made from scratch that contain tofu

SFAs must have standardized recipes on file that document the oz eq of MMA per serving in all foods prepared from scratch that contain commercial tofu. For information on standardized recipes, refer to the CSDE's *Guide to Menu Documentation for the School Nutrition Programs* and the Institute of Child Nutrition's USDA Recipe Standardization Guide for School Nutrition Programs, and visit the "Standardized Recipes" section of the CSDE's Crediting Documentation for the Child Nutrition Programs webpage.

Training on the requirements for standardized recipes is available in Module 7: Meal Pattern Documentation for School Menus of the CSDE's training program, *What's in a Meal: Meal Patterns for Grades K-12 in the School Nutrition Programs*.

Storing crediting documentation

SFAs must maintain all CN labels, PFS forms, standardized recipes, and other crediting documentation on file in accordance with the records retention requirements for the school nutrition programs. For more information, refer to the CSDE's resource, *Records Retention Requirements for the School Nutrition Programs*. This documentation must be current and will be reviewed by the CSDE during the Administrative Review of the school nutrition programs.

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

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

Child Nutrition Programs: Tips for Evaluating a Manufacturer's Product Formulation Statement (USDA webpage):
https://www.fna.usda.gov/cn/labeling/tips-evaluating-pfs

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 (CSDE):
https://portal.ct.gov/-/media/sde/nutrition/nslp/crediting/credit_commercial_mma_snp.pdf

Food Buying Guide for Child Nutrition Programs (USDA):
https://www.fna.usda.gov/tn/fbg

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 Statements (CSDE's Crediting Documentation for the Child Nutrition Programs webpage):
https://portal.ct.gov/sde/nutrition/crediting-documentation-for-the-child-nutrition-programs/product-formulation-statements

Standardized Recipes (CSDE's Crediting Documentation for the Child Nutrition Programs webpage):
https://portal.ct.gov/sde/nutrition/crediting-documentation-for-the-child-nutrition-programs/standardized-recipes

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USDA Memo SP 02-2024, CACFP 02-2024, and SFSP 02-2024: Revised: Crediting Tofu and Soy Yogurt Products in the School Meals Programs, Child and Adult Care Food Program, and Summer Food Service Program:
https://www.fna.usda.gov/cn/crediting-tofu-soy-yogurt-products-school-meals-cacfp

USDA Memo SP 05-2025, CACFP 04-2025, and SFSP 02-2025: Guidance for Accepting Processed Product Documentation for Meal Pattern Requirements:
https://www.fna.usda.gov/cn/labeling/guidance-accepting-processed-product-documentation

USDA Recipe Standardization Guide for School Nutrition Programs (Institute of Child Nutrition):
https://theicn.org/cicn/usda-recipe-standardization-guide-for-school-nutrition-programs/

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

What's in a Meal Module 7: Meal Pattern Documentation for School Menus (CSDE's Training Program, What's in a Meal: Meal Patterns for Grades K-12 in the School Nutrition Programs:
https://portal.ct.gov/sde/nutrition/meal-pattern-training-materials#module7

What's in a Meal Module 8: Meal Pattern Documentation for Crediting Commercial Processed Products (CSDE's Training Program, What's in a Meal: Meal Patterns for Grades K-12 in the School Nutrition Programs):
https://portal.ct.gov/sde/nutrition/meal-pattern-training-materials#module8

What's in a Meal Module 10: Meats/Meat Alternates Component (CSDE's Training Program, What's in a Meal: Meal Patterns for Grades K-12 in the School Nutrition Programs:
https://portal.ct.gov/sde/nutrition/meal-pattern-training-materials#module10

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.

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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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