

Crediting Tofu and Tofu Products in the Summer Food Service Program

This guidance applies to meals and snacks served in the U.S. Department of Agriculture's (USDA) Summer Food Service Program (SFSP). For information on the SFSP meal patterns and the MMA component, refer to the Connecticut State Department of Education's (CSDE) resource, [Requirements for the Meat/Meat Alternates Component of the Summer Food Service Program Meal Patterns](#), and visit the "[Meal Patterns for the SFSP](#)" and "[Meat/Meat Alternates Component for the SFSP](#)" sections of the CSDE's SFSP 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 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 ($\frac{1}{4}$ 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). SFSP sponsors must maintain all product documentation on file for the Administrative Review of the SFSP.

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	
Sugars 0g	
Including 0g Added Sugars	
Protein 9 g	
Vitamin D 0mcg	
Calcium 0mg	
Iron 0mg	
Potassium 150mg	
* 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 (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
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

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 information on CN labels and PFS forms, refer to the CSDE’s resources, [Using Child Nutrition \(CN\) Labels in the Summer Food Service Program](#), [Using Product Formulation Statements in the Summer Food Service Program](#), and [Accepting Processed Product Documentation in the Summer Food Service Program](#). For guidance on how to review a PFS, refer to the USDA’s [Tips for Evaluating a Manufacturer’s Product Formulation Statement](#) and [Reviewer’s Checklist for Evaluating Manufacturer Product Formulation Statements for Meat/Meat Alternates](#).

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](#).

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Resources

Accepting Processed Product Documentation in the Summer Food Service Program (CSDE):
https://portal.ct.gov/-/media/sde/nutrition/sfsp/creditingfsfp/accepting_processed_product_documentation_sfsp.pdf

Crediting Commercial Meat/Meat Alternate Products in the Summer Food Service Program (CSDE):
https://portal.ct.gov/-/media/sde/nutrition/sfsp/creditingfsfp/credit_mma_sfsp.pdf

Crediting Commercial Processed Products (“Documents Forms” section of the CSDE’s Summer Food Service Program webpage):
<https://portal.ct.gov/sde/nutrition/summer-food-service-program/documents#creditingcommercialprocessedproducts>

Food Buying Guide for Child Nutrition Programs (USDA):
<https://www.fns.usda.gov/tn/food-buying-guide-for-child-nutrition-programs>

Meal Patterns for the SFSP (“How To” Section of CSDE’s SFSP webpage):
<https://portal.ct.gov/sde/nutrition/summer-food-service-program/how-to#MealPatterns>

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

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 Summer Food Service Program (CSDE):
https://portal.ct.gov/-/media/sde/nutrition/sfsp/creditingfsfp/cn_labels_sfsp.pdf

Using Product Formulation Statements in the Summer Food Service Program (CSDE):
https://portal.ct.gov/-/media/sde/nutrition/sfsp/creditingfsfp/product_formulation_statements_sfsp.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>

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For more information, visit the [Meal Patterns for the SFSP](#) and [Crediting Foods in the SFSP](#) sections of the CSDE's SFSP webpage or contact the [Summer Meals 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/sfsp/creditingfsp/credit_tofu_sfsp.pdf

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Office of the Assistant Secretary for Civil Rights
1400 Independence Avenue, SW
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3. email: program.intake@usda.gov

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