

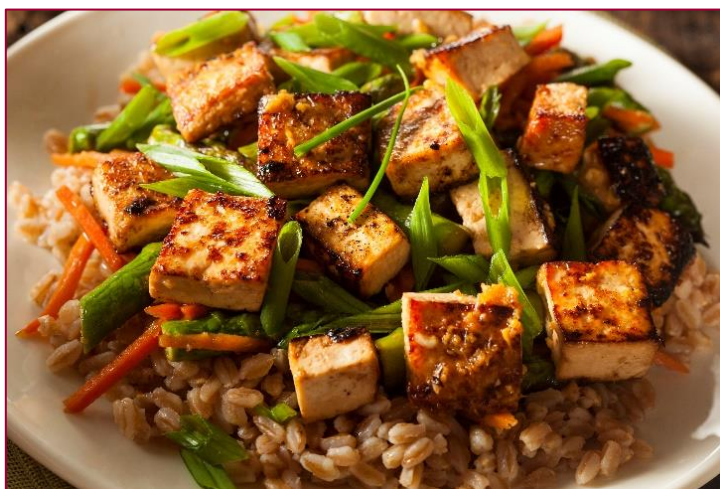
Crediting Tofu and Tofu Products in the Summer Food Service Program

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 meats/meats alternates (MMA) component, refer to the Connecticut State Department of Education’s (CSDE) resource, visit the [“Meal Patterns”](#) section of the Connecticut State Department of Education’s (CSDE) SFSP webpage and refer to the CSDE’s [Requirements for the Meats/Meat Alternates Component of the Summer Food Service Program Meal Patterns](#). For information on the crediting requirements, visit the CSDE’s [Crediting Foods in the Summer Food Service Program](#) 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 MMA component of the SFSP 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 SFSP 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).

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)	

SFSP sponsors 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 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 SFSP 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 for Tofu

SFSP sponsors must be able to document that all tofu and tofu products served in reimbursable meals and snacks meet the crediting requirements for the MMA component. The guidance below summarizes the required documentation for commercial tofu and 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 Child Nutrition (CN) label or product formulation statement (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](#) and [Using Product Formulation Statements in the Summer Food Service Program](#).

For more information on crediting documentation, refer to the CSDE’s resource, [Accepting Processed Product Documentation in the Summer Food Service Program](#), [USDA Memo SP 05-2025, CACFP 04-2025, SFSP 02-2025: Guidance for Accepting Processed Product](#)

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Documentation for Meal Pattern Requirements, and the USDA's resource, [Tips for Evaluating a Manufacturer's Product Formulation Statement](#).

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 the CSDE's Summer Meals annual training module, [Crediting Documentation for Summer Meals](#); 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](#); and the Institute of Child Nutrition's online training, [FBG Module 3: Product Formulation Statements](#).

Documentation for foods made from scratch that contain tofu

SFSP sponsors must have recipes on file that document the ounces of MMA per serving in all foods prepared from scratch that contain commercial tofu, including foods made on site by the SFSP sponsor and foods prepared by vendors. The USDA encourages SFSP sponsors to use standardized recipes. The USDA defines a standardized recipe as one that has been tried, adapted, and retried at least three times and has been found to produce the same good results and yield every time when the exact procedures are used with the same type of equipment and the same quantity and quality of ingredients.

Standardized recipes ensure accurate meal component contributions and document that menus meet the SFSP meal pattern requirements. For more information, visit the "[Standardized Recipes](#)" section of the CSDE's Crediting Documentation for the Child Nutrition Programs webpage.

Storing crediting documentation

SFSP sponsors must maintain all crediting documentation for tofu menu items on file in accordance with the records retention requirements for the SFSP (refer to the CSDE's [Records Retention Requirements for the Summer Food Service Program](#)). This documentation must be current and will be reviewed by the CSDE during the Administrative Review of the SFSP.

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Resources

Accepting Processed Product Documentation in the Summer Food Service Program (CSDE):

https://portal.ct.gov/-/media/sde/nutrition/sfsp/creditingfsp/accepting_processed_product_documentation_sfsp.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>

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 Summer Food Service Program (CSDE):

https://portal.ct.gov/-/media/sde/nutrition/sfsp/creditingfsp/credit_commercial_mma_sfsp.pdf

FBG Module 3: Product Formulation Statements (Institute of Child Nutrition):

<https://theicn.docebosaas.com/learn/courses/139/fbg-module-3-product-formulation-statements-pfs>

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 Component (CSDE's Crediting Foods in the Summer Food Service Program webpage):

<https://portal.ct.gov/sde/nutrition/crediting-foods-in-the-summer-food-service-program/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

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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>

Summer Meals Annual Training Module: Crediting Documentation for Summer Meals ("Annual Training" section of CSDE's SFSP webpage):

<https://portal.ct.gov/sde/nutrition/summer-food-service-program/annual-training#CreditingDocumentation>

Summer Meals Annual Training Module: Crediting Foods in the Summer Food Service Program Meal Patterns: Part 3: Meats/Meat Alternates Component ("Annual Training" section of CSDE's SFSP webpage):

<https://portal.ct.gov/sde/nutrition/summer-food-service-program/annual-training#CreditingFoods>

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.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 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 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>

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For more information, visit the CSDE's [Crediting Foods in the Summer Food Service Program](#) 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/creditingfsfp/credit_tofu_sfsp.pdf.

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Office of the Assistant Secretary for Civil Rights
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2. fax: (833) 256-1665 or (202) 690-7442; or
3. email: program.intake@usda.gov

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