DATE: August 8, 2016
MEMO CODE: SP 53-2016, CACFP 21-2016
SUBJECT: Crediting Tofu and Soy Yogurt Products in the School Meal Programs and the Child and Adult Care Food Program

TO: Regional Directors
Special Nutrition Programs
All Regions

State Directors
Child Nutrition Programs
All States

This memorandum explains how to credit tofu and soy yogurt in the National School Lunch Program, School Breakfast Program, and the Child and Adult Care Food Program. This memorandum supersedes SP 16-2012 Crediting Tofu and Soy Yogurt Products, February 22, 2012.

Background

Schools participating in the National School Lunch Program (NSLP) and School Breakfast Program (SBP) (School Meal Programs) were provided the option to offer commercially prepared tofu as a meat alternate on July 1, 2012. This same option is being extended to centers and day care homes participating in the Child and Adult Care Food Program (CACFP), beginning October 1, 2017. This flexibility was granted through the final rule “Child and Adult Care Food Program: Meal Pattern Revisions Related to the Healthy, Hunger-Free Kids Act” (81 FR 24348). The ability to offer tofu as a meat alternate allows meal providers in the School Meal Programs and CACFP to further diversify their menus and better meet the dietary needs of vegetarians and culturally diverse groups. Additionally, the Dietary Guidelines for Americans (Dietary Guidelines) note that consumption of a balanced variety of protein foods, including plant-based protein sources (for example, tofu and soy yogurt) can contribute to improved nutrient intake and health benefits.

Crediting

This memorandum informs State agencies how to credit tofu and soy yogurt products as a meat/meat alternate component in meal planning. Tofu does not have a Federal standard of identity. For the purposes of the School Meal Programs and CACFP, tofu must be commercially prepared and meet the following definition, established in
7 CFR 210.2 and 226.2 as “a soybean-derived food...basic ingredients [in tofu] are whole soybeans, one or more food-grade coagulants (typically a salt or an acid), and water.” Noncommercial tofu and soy products are not creditable.

In the School Meal Programs and CACFP, 2.2 ounces (1/4 cup) of commercially prepared tofu, containing at least 5 grams of protein, is creditable as 1.0 ounce equivalent meat alternate. This is consistent with the Dietary Guidelines recommended serving size for tofu, and provides protein and nutrients of concern at levels similar to other CN-credited meat alternate foods.

Additionally, ½ cup (4.0 fluid ounces) of soy yogurt is creditable as 1.0 ounce equivalent meat alternate. This is consistent with the crediting of dairy yogurt while allowing schools, centers, and homes to provide a non-dairy alternative.

Since meals served through the School Meal Programs and CACFP are an opportunity for children to learn how to build a healthy plate, foods served should be easily recognized by children as part of a food group that contributes to a healthy meal. Tofu is widely recognized as a meat substitute, comes in a variety of textures (for example, silken, soft, firm, and extra firm) and may be served in a variety of ways, including in culturally appropriate and traditional dishes. Firm or extra firm tofu in stir-fries, omelets, and miso soup may credit towards the meat alternate component. However, soft or silken tofu that is incorporated into drinks, such as smoothies, or other dishes to add texture or improve nutrition, such as in baked desserts, does not credit toward the meat alternate component. Meat substitute products such as links and sausages made from tofu are also easily recognizable as meat substitutes and can be included in a meal.

When considering processed tofu products such as links and sausages made from tofu as meat alternates for the reimbursable meal, the tofu ingredient must contain the required 5 grams of protein, which is not shown on a nutrition facts label. Therefore, the most appropriate way to ensure that the product meets the requirements outlined in this memorandum is to request that the product be manufactured under the Child Nutrition Labeling Program following a Federally-approved quality control program. In circumstances where a Child Nutrition Labeled product is not available, program operators can use Product Formulation Statements (PFS) from the manufacturer to document how the product meets Child Nutrition Program requirements. For more information on PFS, see the Child Nutrition Labeling Program Website at http://www.fns.usda.gov/cnlabeling/child-nutrition-cn-labeling-program.

Until the Food Buying Guide for Child Nutrition Programs is updated, the following yield information can be used for purchasing and crediting (table attached): 1 pound of tofu with 37 grams of protein will have 7.28 quarter-cup servings per pound and provide 7.25 ounces of equivalent meat alternate for Food-based Menu Planning requirements.

Implementation Dates for CACFP
Centers and day care homes are not required to comply with the updated CACFP meal pattern requirements until October 1, 2017. However, State agencies have the option to allow centers and day care homes to offer tofu as a meat alternative prior to October 1, 2017. For more information on early implementation of the updated CACFP meal pattern requirements, please refer to the memorandum SP 42-2016, CACFP 14-2016, *Early Implementation of the Updated Child and Adult Care Food Program Meal Pattern Requirements and the National School Lunch and School Breakfast Programs’ Infant and Preschool Meal Patterns*, June 24, 2016.


State agencies are reminded to distribute this information to Program operators. Program operators should direct any questions concerning this guidance to their State agency. State agencies with questions should contact the appropriate Food and Nutrition Service Regional office.

Original Signed

Angela Kline
Director
Policy and Program Development Division

Attachment
### Food Buying Guide Specifications for Tofu and Soy Yogurt

<table>
<thead>
<tr>
<th>1. Food As Purchased</th>
<th>2. Purchase Unit</th>
<th>3. Servings Per Purchase Unit</th>
<th>4. Serving Size per Meal contribution</th>
<th>5. Purchase Units for 100 Servings</th>
<th>6. Additional Information</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Tofu, commercial</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><em>With minimum of 5 grams of protein per 2.2 ounces by weight (37 grams of protein per pound)</em></td>
<td>Pound</td>
<td>7.28</td>
<td>¼ cup or 2.2 oz by weight (1 oz meat alternate)</td>
<td>13.7</td>
<td>½ cup (4.4 ounces by weight) of tofu x 7.28 quarter cups divided by 16 ounces per pound = 2.00 ounces of equivalent meat alternate</td>
</tr>
<tr>
<td><strong>Yogurt, soy, fresh</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><em>Plain or Flavored</em></td>
<td>32 oz container</td>
<td>8.00</td>
<td>1/2 cup or 4 oz yogurt (1 oz meat alternate)</td>
<td>12.5</td>
<td></td>
</tr>
<tr>
<td><em>Sweetened or Unsweetened – Commercially-prepared</em></td>
<td>32 oz container</td>
<td>5.33</td>
<td>3/4 cup or 6 oz yogurt (1-1/2 oz meat alternate)</td>
<td>18.8</td>
<td></td>
</tr>
<tr>
<td></td>
<td>32 oz container</td>
<td>4.00</td>
<td>1 cup or 8 oz yogurt (2 oz meat alternate)</td>
<td>25.0</td>
<td></td>
</tr>
<tr>
<td></td>
<td>4 oz cup</td>
<td>1.00</td>
<td>One 4 oz container yogurt (1 oz meat alternate)</td>
<td>100.0</td>
<td></td>
</tr>
<tr>
<td></td>
<td>6 oz cup</td>
<td>1.00</td>
<td>One 6 oz container yogurt (1-1/2 oz meat alternate)</td>
<td>100.0</td>
<td></td>
</tr>
<tr>
<td></td>
<td>8 oz</td>
<td>1.00</td>
<td>One 8 oz container yogurt (2 oz meat alternate)</td>
<td>100.0</td>
<td></td>
</tr>
</tbody>
</table>