



Food and  
Nutrition  
Service

1320  
Braddock  
Road  
Alexandria  
VA 22314

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**DATE:** November 29, 2023

**MEMO CODE:** SP 02-2024, CACFP 02-2024, SFSP 02-2024

**SUBJECT:** Revised: Crediting Tofu and Soy Yogurt Products in the School Meals Programs, Child and Adult Care Food Program, and Summer Food Service Program

**TO:** Regional Directors  
Child Nutrition Programs  
All Regions

State Directors  
Child Nutrition Programs  
All States

<b>Issuing Agency/Office:</b>	FNS/Child Nutrition Programs
<b>Title of Document:</b>	Crediting Tofu and Soy Yogurt Products in the School Meals Programs, Child and Adult Care Food Program, and Summer Food Service Program (Revised November 2023)
<b>Z-RIN:</b>	
<b>Document ID:</b>	
<b>Date of Issuance:</b>	November 29, 2023
<b>Replaces:</b>	SP 53-2016, CACFP 21-2016
<b>Summary:</b>	(1) This memorandum provides updated guidance on crediting tofu and soy yogurt products in the Child and Adult Care Food Program and extends previous guidance on crediting tofu and soy yogurt products to the Summer Food Service Program, as well as to the infant meal pattern in the Child and Adult Care Food Program. (2) This memorandum applies to State administering agencies and local organizations operating the School Meals Programs, Child and Adult Care Food Program, and Summer Food Service Program (3) This document relates to 7 CFR 210.2 and 226.2.

This memorandum explains how to credit tofu and soy yogurt in the National School Lunch Program, School Breakfast Program, Child and Adult Care Food Program, and Summer Food Service Program. This memorandum supersedes SP 53-2016, CACFP 21-2016 *Crediting Tofu and Soy Yogurt Products in the School Meal Programs, Child and Adult Care Food Program*, August 8, 2016.

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## **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 option was extended to centers and day care homes participating in the Child and Adult Care Food Program (CACFP) on October 1, 2017, for children ages 1 and older and adult participants. This memorandum clarifies that the same option also extends to the Summer Food Service Program (SFSP), as well as to infants 6-11 months participating in CACFP and NSLP preschools. The ability to offer tofu as a meat alternate allows meal providers in the School Meal Programs, CACFP, and SFSP to further diversify their menus and better meet the dietary needs of vegetarians and culturally diverse groups. Additionally, the Dietary Guidelines for Americans (DGAs) 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. When developing the infant meal patterns for CACFP and NSLP preschools, FNS relied on recommendations from the American Academy of Pediatrics (AAP), the leading authority for children's developmental and nutritional needs from birth through 23 months. At the time, the DGAs did not provide recommendations for children under the age of 2. However, the most recent 2020-2025 DGAs include recommendations for children under 2 years of age. These recommendations encourage a nutrient-dense, diverse diet from ages 6 through 23 months of life which includes a variety of food sources from each food group, including soy products, such as tofu and soy yogurt.

## **Crediting**

This memorandum informs State agencies and menu planners how to credit tofu and soy yogurt products as a meat alternate in meal planning.

## **Tofu**

Tofu does not have a Federal standard of identity.<sup>1</sup> For the School Meal Programs, CACFP, and SFSP, 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. Through this memo, the Food and Nutrition Service (FNS) is clarifying that this “tofu” definition also applies to SFSP.

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<sup>1</sup> The U.S. Food & Drug Administration (FDA) establishes Standards of Identity (SOI) for food. SOIs often describe in detail what a food must contain and what is optional and sometimes describe the amount or proportion of ingredients or components. Many SOIs also prescribe a method of production or formulation. Additional information is available at: <https://www.fda.gov/food/food-labeling-nutrition/standards-identity-food>

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In the School Meal Programs, CACFP, and SFSP, 2.2 ounces by weight (ozw), or ¼ cup by volume, of commercially prepared tofu, containing at least 5 grams of protein, is creditable as 1.0 ounce equivalent of meat alternate. This is consistent with the DGAs' recommended serving size for tofu and provides protein at levels similar to other CN-credited meat alternate foods. In the SFSP, the minimum serving amount for the meats/meat alternates component at lunch and supper is 2.0 ounce equivalents, which equals 4.4 ozw, or ½ cup by volume, of tofu, containing at least 10 grams of protein. At SFSP snack, when meats/meat alternates may be one of the two components offered, the minimum serving amount is 1.0 ounce equivalent, which equals 2.2 ozw, or ¼ cup by volume, of tofu containing at least 5 grams of protein. In the CACFP and NSLP infant meal patterns, the minimum serving amount of tofu for infants 6 through 11 months is 0-4 tablespoons (¼ cup), or 2.2 ozw, of commercially prepared tofu, containing at least 5 grams of protein. Minimum serving sizes are listed as ranges for infants because not all infants are ready to eat solid foods at the same time. For all Child Nutrition Programs (CNP), if tofu contains greater than 5 grams of protein per 2.2 ozw, the tofu remains creditable as 1.0 ounce equivalent of meat alternate per 2.2 ozw (or ¼ cup volume) of tofu.

### **Soy Yogurt**

Additionally, ½ cup (or 4.0 ozw) of soy yogurt is creditable as 1.0 ounce equivalent of meat alternate. This is consistent with dairy yogurt crediting and allows schools, centers, day care homes, and summer meals sites to offer a non-dairy alternative to participants. In the CACFP and NSLP infant meal patterns, the serving size of soy yogurt is the same as for dairy yogurt, 0-4 ozw or ½ cup, for infants 6 through 11 months. Soy yogurt must also comply with any sugar limit for yogurt that is in effect within the respective CNP in which it is being offered.

### **Crediting Easily Recognizable Tofu and Tofu Products**

Meals served through the School Meal Programs, CACFP, and SFSP are opportunities 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 (such as silken, soft, firm, and extra firm), and may be served many ways, including in culturally appropriate and traditional dishes. Firm or extra firm tofu, in stir-fries, omelets, miso soup and minced in lasagna as a ricotta cheese replacement, for example, may credit toward the meats/meat alternates component. Meat substitute products such as links and sausages made from tofu are also easily recognizable as meat substitutes and can be included as creditable items in a meal or snack if minimum protein requirements for the tofu ingredient are met.

However, tofu that is incorporated into items to add texture or improve nutrition, but is not easily recognizable as a meat substitute, such as in smoothies, sauces, and baked desserts, does **not** credit toward the meats/meat alternates component.

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When considering commercially prepared tofu products as a meat alternate for a reimbursable meal or snack, such as tofu burgers or tofu sausages, the tofu ingredient must provide at least 5 grams of protein per 2.2 ozw, or ¼ cup, of tofu ingredient in order for the product to be creditable.

This information 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 a Product Formulation Statement (PFS) from the manufacturer to document how the product meets CNP requirements. For more information on Product Formulation Statements and Child Nutrition labels, please visit <https://www.fns.usda.gov/cn/labeling/food-manufacturersindustry>.

The following yield information can be used for purchasing and crediting: 1 pound of tofu with 37 grams of protein will have 7.28 quarter-cup servings per pound and provides 7.25 ounce equivalents of meat alternate. (See table attached.)

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**

J. Kevin Maskornick  
Director  
Community Meals Policy Division

**Original Signed**

Tina Namian  
Director  
School Meals Policy Division

Attachment

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## Attachment

### Adapted from the Food Buying Guide for Child Nutrition Programs for Tofu and Soy Yogurt

1. Food As Purchased, AP	2. Purchase Unit	3. Servings Per Purchase Unit, EP	4. Serving Size per Meal Contribution	5. Purchase Units for 100 Servings	6. Additional Information
<b>Tofu*</b> <i>Commercially-prepared; 2.2 ounces (or ¼ cup), containing at least 5 grams of protein, is creditable as 1.0 ounce equivalent meat alternate (37 grams of protein per pound).</i>	Pound	7.28	¼ cup or 2.2 oz by weight provides 1 oz meat alternate	13.8	
<b>Tofu*</b> <i>Commercially-prepared; 4.4 ounces (or ½ cup), containing at least 10 grams of protein, is creditable as 2.0 ounce equivalent meat alternate (37 grams of protein per pound).</i>	Pound	3.63	½ cup or 4.4 oz by weight provides 2 oz meat alternate	27.60	
<b>Yogurt, soy, fresh**</b> <i>Plain or Flavored Sweetened or Unsweetened – Commercially-prepared</i>	32 oz Container	8.00	½ cup or 4 oz yogurt provides 1 oz meat alternate	12.50	
	32 oz Container	5.33	¾ cup or 6 oz yogurt provides 1-½ oz meat alternate	18.80	
	32 oz Container	4.00	1 cup or 8 oz yogurt provides 2 oz meat alternate	25.00	
<i>No minimum protein level required</i>					

SP 02-2024, CACFP 02-2024, SFSP 02-2024

[November 29, 2023](#)

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<i>Soy yogurts must also comply with any sugar limits for yogurt that are in effect within the respective Child Nutrition Program in which it is being offered.</i>	24 oz Container	6.00	½ cup or 4 oz yogurt provides 1 oz meat alternate	16.70	
	24 oz Container	4.00	¾ cup or 6 oz yogurt provides 1-½ oz meat alternate	25.00	
	24 oz Container	3.00	1 cup or 8 oz yogurt provides 2 oz meat alternate	33.40	
	4 oz Container	1.00	4 oz yogurt provides 1 oz meat alternate	100.00	
	6 oz Container	1.00	6 oz yogurt provides 1-½ oz meat alternate	100.00	
	8 oz Container	1.00	8 oz yogurt provides 2 oz meat alternate	100.00	

\*Creditable tofu is defined in the Child Nutrition regulations under 7 CFR 210.2 and 226.2.

\*\*Creditable yogurt is defined in the Child Nutrition regulations under 7 CFR parts 210.2, 220.2(bb), 225.2, and 226.2.

SP 02-2024, CACFP 02-2024, SFSP 02-2024  
[November 29, 2023](#)

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