

Food Donation 101

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Why Donate Surplus Edible Food?

Reduce food insecurity

One of the strategies to comply with the MassDEP Commercial Food Material Waste Ban

Decrease wasted food disposal costs

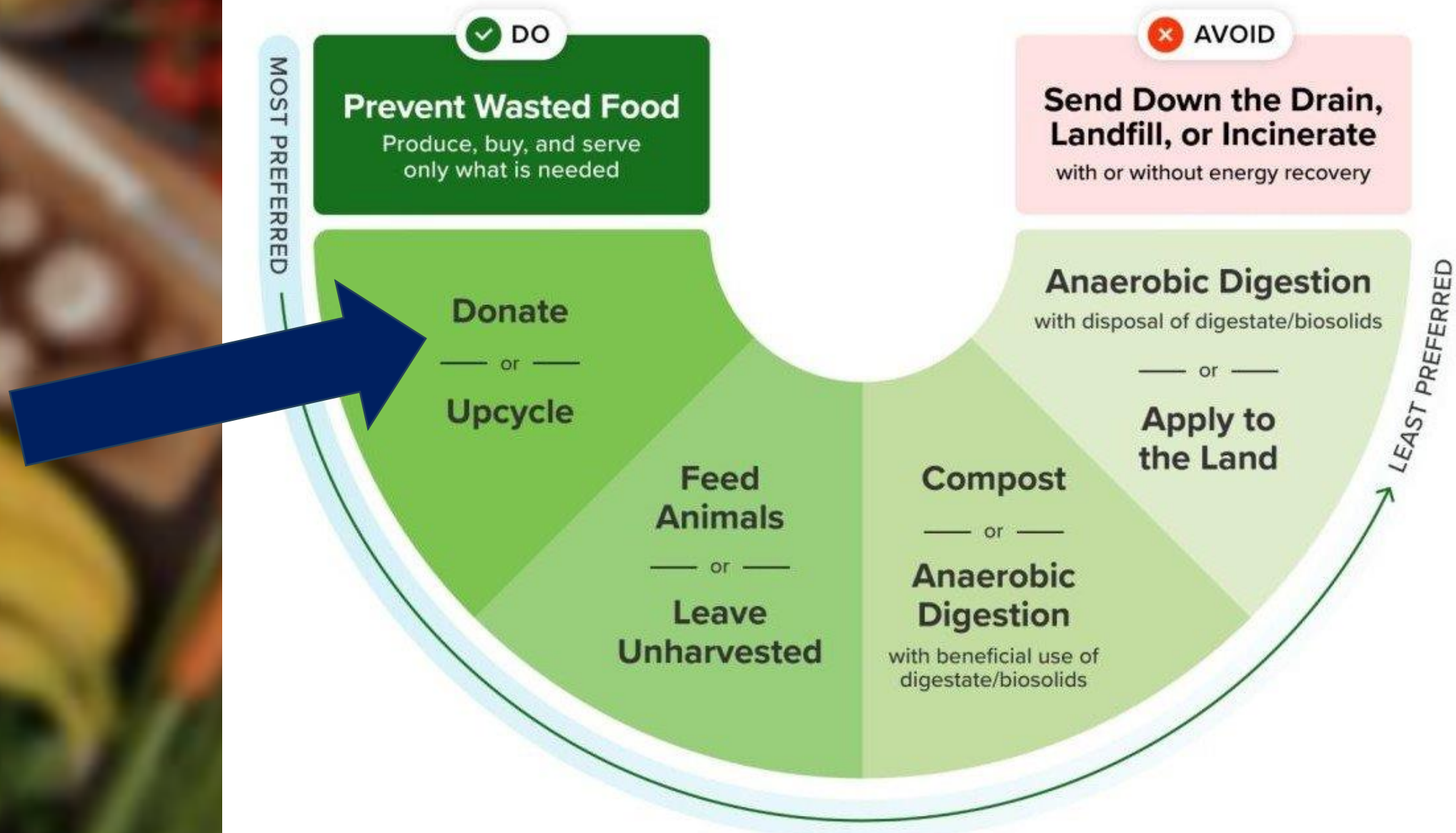
Provide tax benefits for your business





Wasted Food Scale


How to reduce the environmental impacts of wasted food



Food Donation. Let's Get Started

Food donation can help your business comply with the [Massachusetts Commercial Food Material Disposal Ban](#) while reducing disposal costs and supporting people in need.

[Get Assistance](#) 

[Best Management Practices](#) 

[Food Donation Webpage](#)

Who Can Donate?



Events



Farms



K-12 Schools



Manufacturers



Restaurants



Supermarkets



Universities



Wholesalers

This webpage provides guidance to organizations interested in establishing food donation programs by offering a broad overview of how successful food donation programs can be structured.



Overcoming Food Donation Concerns

“I am worried about the liability of donating food”

Businesses that donate safe, edible food are protected from liability under the Bill Emerson Good Samaritan Food Donation Act, originally signed into law in 1996 and updated in 2023 with Food Donation Improvement Act.



Overcoming Food Donation Concerns

“I don't have any food to donate”

Take an inventory of your excess food and check for areas where donatable food can be diverted.

Think about “waste” differently.

Observe what's being discarded
for future opportunities





Overcoming Food Donation Concerns

“My Manager or Corporate Policy doesn’t allow donation”

Ask **WHY?**

May be liability concern or statement based on incomplete or old information.

The background of the slide is a photograph of a bakery display. In the foreground, there are several loaves of bread, including a large, crusty one. Behind them, there are more breads and several small, dark price tags with white text. One tag clearly says "Sourdough" and another says "Roll". The lighting is warm, typical of a bakery.

Overcoming Food Donation Concerns

In general, entities that are already in the business of preparing and serving food for public consumption **are already** practicing the measures necessary to easily adopt safe food donation

1. Partner with a charity to talk about what excess food your establishment generates and what they can accept.
2. Prepare food according to local health regulations
3. Package food in clean, food-grade packaging
4. Label food with ingredients and allergens.
5. Store food according to time and temperature standards for pickup.

“I don't know where to start”

Best Management Practices for Food Donation

Establish a safe, efficient food donation program with step-by-step guidance from RecyclingWorks in Massachusetts.

[Get Assistance](#) ↗

Steps for Establishing a Food Donation Process

In order to have a successful food donation program, Recyclingworks recommends considering these steps:



recyclingworksma.com/donate/best-management-practices-for-food-donation/

Food Donation Giving Guide

Thank you for considering food donation as a way to support our community and reduce waste. It's important to know that businesses that donate perfectly good food are protected from liability from the Bill Emerson Good Samaritan Act, which was signed into law in 1996, and recently updated in 2022 (<https://chpi.org/wp-content/uploads/2023/03/Emerson-Fact-Sheet.pdf>). This flyer provides information on which foods may or may not be acceptable for donation at your nearby meal site or food bank.

Donatable Foods

When donating food, it is important to only select items that are safe and suitable for human consumption. Here are some examples of acceptable foods. Always work with your food donation partner to determine what can and cannot be donated.

Donatable Non-Perishables



Examples:

- Canned vegetables, fruits, beans, soups, fish, and poultry
- Dry pasta, rice, beans and grains

**Note: Cans/packaging should be unopened and undamaged. Consult your local food rescue partner to see if they will take items past their Best By, Use By, and/or Sell By dates.*

Donatable Perishables



Examples:

- Fresh fruits and vegetables (check with your food donation partner if produce with minor bruising is OK!)
- Dairy products
- Deli meats and cheeses
- Bakery items (uncontaminated and mold-free)
- Frozen fruits and vegetables
- Frozen meats
- Packaged salads, soups, sandwiches, and wraps

*Notes:

- Any items with packaging/seals should be intact and undamaged
- Check the Best By, Use By, and/or Sell By dates on the packaging, if applicable. Some meal sites may take food after its sell by date.
- Items can be stored, transported, and donated at the same temperature as they were sold, but also chilled or frozen within cooling parameters.

Certain hot bar or buffet items may be donatable. Check with your food rescue partner and/or health department to confirm.

Non Donatable Foods

Prescreening and excluding unsuitable food items can greatly benefit the recipients of food donations.

Non Donatable Non-Perishable Items



Examples:

- Goods with significantly dented cans and/or missing labels
- Items with damaged or opened packaging
- Home-canned goods

Non Donatable Perishable Items



Examples:

- Hot or cold foods not kept at temperature for greater than 2 hours
- Moldy items
- Stale items
- Overly bruised produce
- Items with damaged or opened packaging

What Kind of Food to Donate



Keep on shelf



Donate/Repurpose

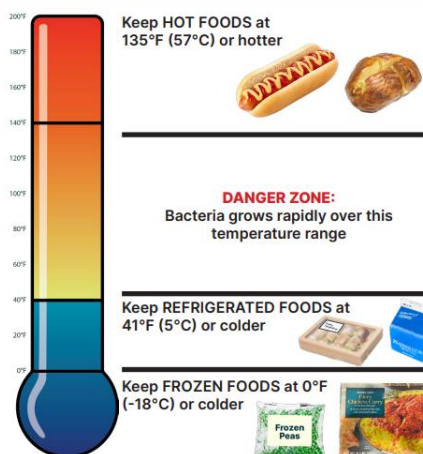


Redirect to Compost/Anaerobic Digestion



Prepared Food: Guidelines for Food Donation

This document is intended to provide basic information to encourage food donation. Food that is directed to those in need is entitled to the same protective measures as food prepared and served to paying consumers. In general, entities already preparing and serving food for public consumption are already practicing the measures necessary to easily adopt safe food donation programs. For additional resources and guidance, contact your local health department, scan the QR codes below, or contact RecyclingWorks MA at recyclingworksma.com.



Guidelines for Donating Prepared Foods

Avoid TCS (Time/Temperature/Controlled Food for Safety) food that has been in the 41°F to 135°F danger zone for more than 2 hours, as it cannot be donated.

Packaging	<ul style="list-style-type: none">• Food-grade packaging in direct contact with food• Securely closed and separated by food type to avoid cross-contamination• Labeled and date
Labeling Language	<ul style="list-style-type: none">• The name and location of food donation organization• The name and location of donor• The food description• The date of donation• Allergen disclaimer statement
<p>To help reduce the frequency of pick-ups and if refrigeration space allows, consider cooling down foods from hot temperatures to prevent them from going to waste. This process should be done as rapidly as possible and it must not take more than 6 hours for all</p>	

DONOR NAME AND LOCATION	Ex: ABC Restaurant 1234 main St, Dallas, TX
Food County Name and Location	Ex: XYZ Shelter 5678 Main St, Dallas, TX
Food Description (name, ingredients, allergens)	Ex: Black Bean Burger
Date of donation	Ex: 11/02/2015

WARNING! This customer holds donated food. This food may contain, have come into contact with, or have been produced in a facility which also produces milk, eggs, peanuts, tree nuts (walnuts, almonds, pecans, hazelnuts), soybeans, gelatin, caffeine, coconut, pine nuts, mustard seeds, and/or Brazil nuts, fish, shellfish (crustaceans, mollusks), sesame, shrimp, muskmelon, and/or soybeans, wheat, and/or soybeans.

Food Link

FOOD RESCUE
COLLABORATIVE

Food Banks, Donation Organizations, & Apps



change X



powered by MEANS Database



FOOD DONATION HOTLINE
(508) 799-7600



AF About Fresh



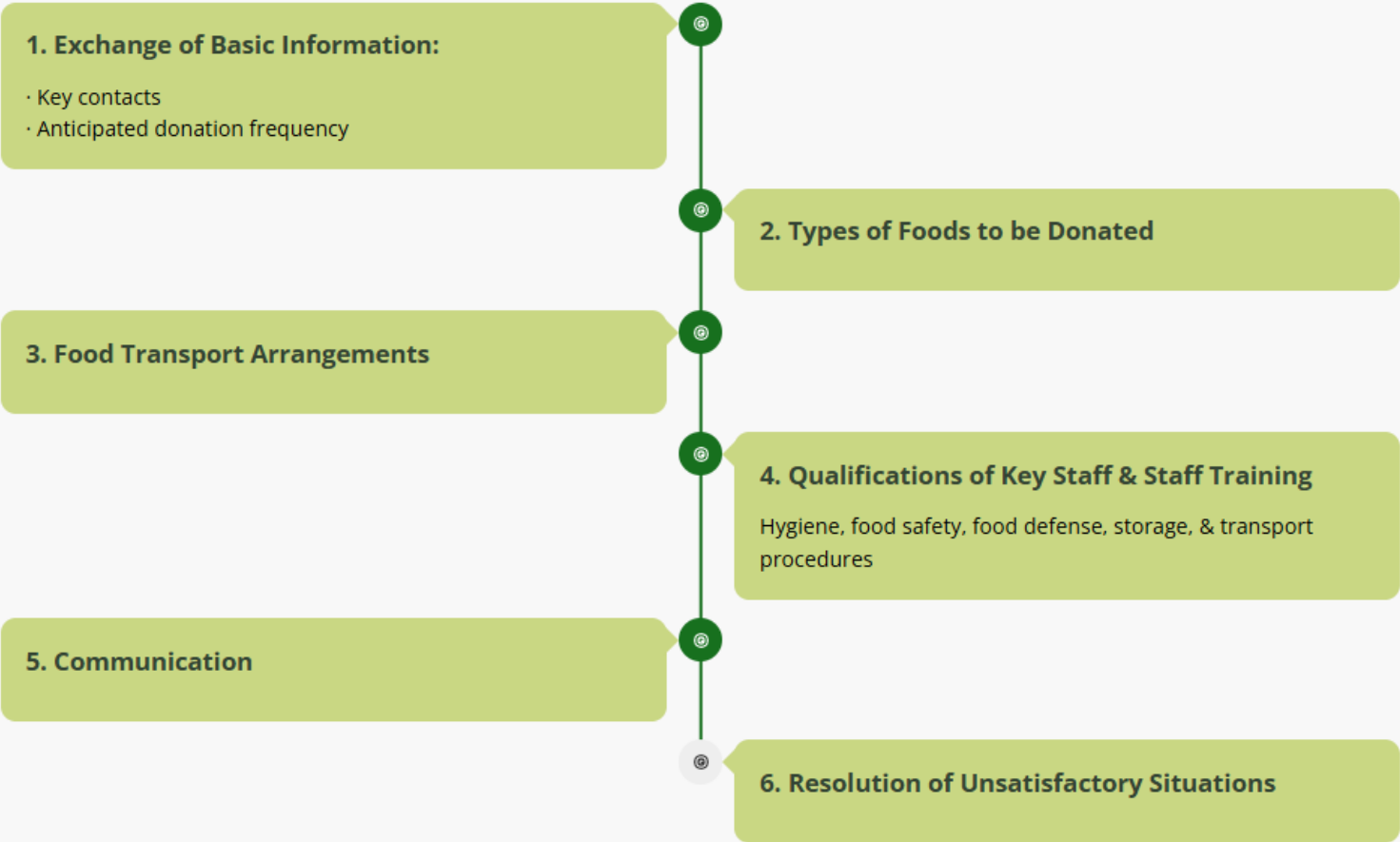
The Greater Boston



Feeding Eastern Massachusetts



Food Donation Partnership Agreement: Key Components



Labeling, Logs, and Agreements



Food Donation Agreement Form

Food Donor Organization	Food Distribution Organization
Representative	Representative
Address	Address
Phone	Phone
Email	Email

Food Product	Packaging	Storage Conditions	Check all that apply	Quantity and frequency
Prepared Foods	Food-grade packaging	Chilled to 41°F or below, or frozen at 0°F or below		
Chilled Perishable Prepackaged Foods	Original packaging or food-grade packaging	Chilled to 41°F or below		
Meat, poultry, fish (fresh)	Original packaging or food-grade packaging	Chilled to 41°F or below		
Meat, poultry, fish (frozen)	Original packaging or food-grade packaging	Frozen at 0°F or below		
Dairy Products	Original Packaging or food-grade packaging	Chilled to 41°F or below		
Shelf stable foods	Original packaging			

Ingredient And Allergen Labeling

Donated food must comply with state and federal labeling requirements. For packaged or prepared foods that may contain allergens, a warning label must be put on the package stating that the food may contain allergens and that people who may have an allergic reaction should not consume it.

The Comprehensive Guidance for Food Recovery Programs provides a template for donated food labeling on page 49, which includes:

- The name and location of the food donation organization
- The name and location of the donor
- The food description
- The date of donation
- Allergen disclaimer statement

Resource:

[Link to PDF](#)



Throwing Away Food & Money

How Feeding the Massachusetts
Community Can Feed Your Bottom Line



The extra benefits

EXAMPLE: GROCERY STORE*

Avoided Disposal Cost

An average grocery store compactor load is 7.5 tons of mixed waste or = 15,000 lbs. [RecyclingWorks MA](#) estimator tool lists 63% of grocery store waste is wasted food.
 $15,000 \text{ lbs} \times 0.63 = 9,450 \text{ lbs}$

Of the wasted food, CET has observed approximately 20% of wasted food is wholesome and edible and can be safely donated instead of discarded. $9,450 \times 0.2 = 1,890 \text{ lbs}$. With avoided disposal of 1,890 lbs at each pickup at a tip rate of \$100/ton, the grocery store avoids paying \$94.50.

If this occurs every week, $\$94.50 \times 52 \text{ weeks} = \$4,914.00$ is the avoided disposal cost per year for the donated food. Switching to on-call pickup service maximizes capacity and reduces haul charges. Removing 1,890 lbs per week would avoid one haul every eight weeks based on donated food alone.



Calculating the Federal Enhanced Tax Deduction for Food**

Example: A C-corp grocery store donates potatoes with a fair market value of \$100. The basis value of these potatoes was \$30. The expected profit margin is the fair market value minus the basis value ($\$100 - \30), which is \$70. Under the enhanced deduction, the grocery store is eligible to deduct the smaller of:

- (a) Basis Value $\times 2 = \$30 \times 2 = \60 , or
- (b) Basis Value + (expected profit margin/2) = $\$30 + (\$70/2) = \$65$

The enhanced deduction would be \$60. The enhanced deduction is substantially higher than the general deduction, which is limited to the basis value of \$30. [Source: Harvard Food Law and Policy Clinic (FLPC)]



Approximating the Value of Donated Food: Based on the Feeding America 2024 Auditor's Report, their average fair value of donated food was \$1.97/lb. Using this figure for the grocery store, the value of the donated food could be about \$3,723 per week which could equal \$193,611 per year.

EXAMPLE: LOCAL BAGEL SHOP*

Avoided Disposal Cost

If a bagel shop has 4 dozen extra bagels per day, the bagels could be donated. Let's estimate that the volume of a dozen bagels is a gallon, equating to 4 gallons of food daily. This would total 28 gallons a week in avoided disposal, allowing the bakery to reduce its disposal in 32-gallon carts, by 1 cart.

4 gallons \times 7 = 28 gallons avoided disposal per week

At **\$20/cart \times 52 weeks**, the bakery would avoid paying **\$1,040.00** per year.



Calculation of Potential Tax Deduction

For a non-C-corps such as this bakery, the following estimate can be used. If a bagel costs \$0.25 to make and can be sold for \$2.00, the basis deduction would be \$0.25 per bagel.

If the store does not account for inventory and is not required to capitalize indirect costs, it can deduct 25% of the fair market value.

$0.25 \times \$2.00 = \$0.50 \times 48 \text{ bagels} = \24.00

In this example, if the bakery donated 48 bagels per week, they may be able to deduct the higher value of 25% of the value or \$24.00 per week for 52 weeks which could equal **\$1,248.00 per year**.



Just start... with one item, one location, one meal, one event...

Champions for success:

- ❖ Someone who has been involved in donation in another position.
- ❖ An advocate who has once faced food insecurity.
- ❖ Health Inspector – a trusted source sharing information.
- ❖ Local initiatives such as community fridges.
- ❖ Corporate sponsors to support a pilot.
- ❖ You.



**Are you inspired to start
donating?**



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