



# SAFE SURPLUS FOOD DONATION TOOLKIT

GUIDANCE FOR FOOD  
FACILITIES

DIVISION OF ENVIRONMENTAL HEALTH



HEALTH & HUMAN SERVICES  
ENVIRONMENTAL HEALTH



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## Donating Surplus Food



Permitted food facilities such as restaurants, hotels, grocery stores, food processing facilities, food distributors, and caterers can donate prepared foods and meals (e.g. unserved hot trays of food). (Foods that have been previously served to a consumer cannot be donated.)



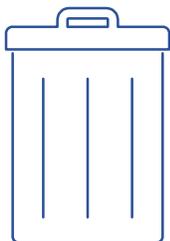
Individuals can donate uncooked, manufactured pre-packaged food products (e.g. canned food items) that can be prepared by approved food handlers from established food facilities.



**HUNGER RELIEF:** Over 16 million people in California, including individuals, families, and children, struggle with food insecurity. Not all of these families are eligible for federal assistance, or this assistance doesn't meet their needs. You can help fill this gap by donating your surplus wholesome food to local nonprofit or charitable hunger relief groups.



Donating surplus food from hotels, restaurants, catered events, and other food facilities can be a sustainable and simple way to help local missions and other non-profit and charitable organizations serve those in need in your community. Although a special public health permit is not required, donating, receiving, and distributing surplus foods must be done safely in order to minimize food safety risks. Contact your local non-profit or faith based organization to see how you can help donate.



**SHORT-LIVED CLIMATE POLLUTANT REDUCTION (SB 1383):** Beginning January 2022, certain businesses that generate edible food waste must donate the maximum amount of recoverable edible food to food recovery organizations in lieu of disposing to landfills as part of a Statewide push to reduce methane gas emissions. To learn more about SB 1383, visit:

<https://www.calrecycle.ca.gov/organics/slcp/>



## Enhanced Tax Deduction



If you meet the following criteria, you may be eligible for the federal enhanced tax deduction which allows you to deduct the smaller of the following two: (a) twice the basis value of the donated food or (b) the basis value of the donated food plus one-half of the food's expected profit margin.

### TAX DEDUCTION CRITERIA

1. The recipient food recovery organization or donee must be an IRC 501(c)(3) organization and a public charity or a private operating foundation
2. The donee must give the donated food solely to the ill, the needy, or infants
3. The donee may not use or transfer the food in exchange for money, other property, or services
4. The donee must provide a written statement to donor stating that all requirements of IRC 170(e)(3) have been met
5. The donated food must be in compliance with the Food, Drug, and Cosmetic Act (FDCA) and California Health and Safety Code (CHSC)

### EXAMPLE TAX DEDUCTION CALCULATION

A grocery store donated 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:

1. Basis value x 2 = \$30 x 2 = \$60 OR
2. 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

**\*\* Please Contact a tax preparer for questions and guidance**

For more information on the Enhanced Tax Deduction:

<http://www.chlpi.org/wp-content/uploads/2013/12/Food-Donation-Fed-Tax-Guide-for-Pub-2.pdf>

[http://leginfo.legislature.ca.gov/faces/codes\\_displaySection.xhtml?lawCode=RTC&sectionNum=17053.12.](http://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?lawCode=RTC&sectionNum=17053.12)



## THE TRUTH ABOUT DATE LABELS

Most of the date labels we see every day, with a few exceptions, like “sell by,” “use by”, or “best if used by” DO NOT indicate food safety – they indicate freshness or quality.

In California, with the exception of infant formula/baby food and Reduced Oxygen Packaging (ROP) products, there is **NO RESTRICTION** on the sale or donation of food items past the date indicated on any date label. However, regardless of the date on the label, it is important that the donated food is apparently wholesome.

Visit the Federal Food Safety Website and pages to see the most effective ways to help keep your family safe from food poisoning.

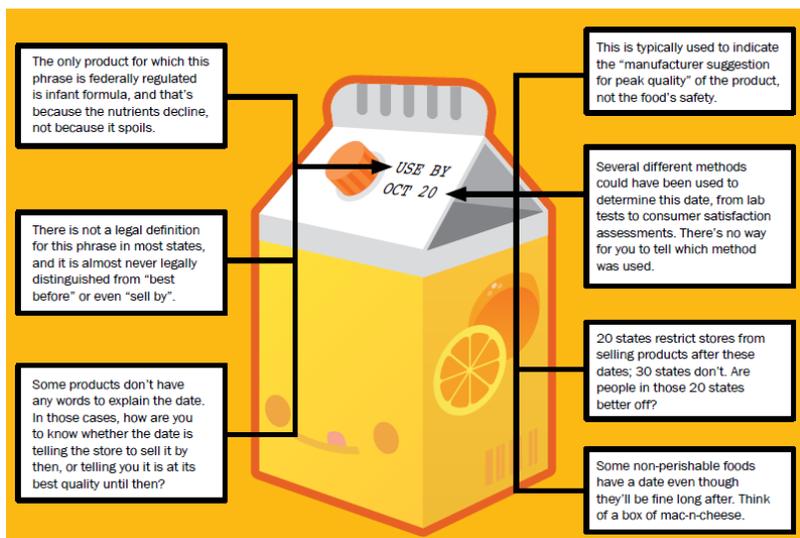


For more information about a specific product's shelf life or expiration check the FoodKeeper app:

<https://www.foodsafety.gov/keep/foodkeeperapp/index.html>

To learn more about date labels visit:

<https://www.nrdc.org/sites/default/files/dating-game-1B.pdf>







## How to Donate Safely

### TIME AND TEMPERATURE CONTROL

#### Prior to Transport:

COLD FOODS: Must always remain at 41°F or below

FROZEN FOODS: Must always remain at 32°F or below

HOT FOODS: Must always remain at 135°F or above

\*\*Donations of whole produce, canned goods, dry foods and other similar products can be delivered anytime with no requirement for temperature controls or delivery times\*\*

#### During Transport:

1. When available use portable coolers or a refrigerated vehicle to transport foods at 41°F or below
2. If refrigerated transport is not available, the food items should be transported in thermal blankets
3. If neither refrigerated transport nor thermal blankets are available, food should be labeled "Process Immediately" and must not be out of temperature controls for *more than 30 minutes during transportation*

#### After Transport:

The food donor must check to ensure proper temperatures at the time of the transfer to the receiving facility or food transporter. The person-in-charge at the receiving venue should also check the temperature of the food upon receipt and note the time that the food is received. (see Appendix F - Food Donation Delivery Form).

### PROTECTING FOOD FROM CONTAMINATION

Food must be protected from potential contamination at all times through the use of sanitary, food-grade containers, and by ensuring that transport vehicles are clean and free of vermin.



# Legal Protections



REFERENCE	DESCRIPTION
California Health and Safety Code	<p><u>Section 114433</u>- No food facility that donates food as permitted by Section 114432 shall be subject to civil or criminal liability or penalty for violation of any laws, regulations, or ordinances regulating the labeling or packaging of the donated product or with respect to any other laws, regulations, or ordinances, for a violation occurring after the time of the donation.</p>
California Civil Code	<p><u>Section 1714.25 (a)</u>- Except for injury resulting from negligence or willful act in the preparation or handling of donated food, no food facility that donates any food that is fit for human consumption at the time it was donated to a nonprofit charitable organization or a food bank shall be liable for any damage or injury resulting from the consumption of the donated food. The immunity from civil liability provided by this subdivision applies regardless of compliance with any laws, regulations, or ordinances regulating the packaging or labeling of food, and regardless of compliance with any laws, regulations, or ordinances regulating the storage or handling of food after the donation of the food.</p>
California Food and Agriculture Code	<p><u>Section 58505</u>- Except for injury resulting from gross negligence or willful act, no county or agency of a county established pursuant to this chapter and no person who donates any agricultural product shall be liable for any injury, including, but not limited to, injury resulting from the ingesting of such agricultural product, as a result of any act, or the omission of any act, in connection with any product pursuant to this chapter.</p>
United States Code, Bill Emerson Good Samaritan Food Donation Act	<p><u>Title 42, Chapter 13A, Section 1791- (c)</u> Liability for damages from donated food and grocery products (1) Liability of person or gleaner: A person or gleaner shall not be subject to civil or criminal liability arising from the nature, age, packaging, or condition of apparently wholesome food or apparently fit grocery product that the person or gleaner donates in good faith to a nonprofit organization for ultimate distribution to needy individuals.</p>

Adapted from CDPH- <https://archive.cdph.ca.gov/pubsforms/Documents/fdbRIgde32.pdf>.



# GROCERY STORE FOOD LOSS PREVENTION TIPS

The EPA created this list of ideas and activities that grocery stores can implement to prevent food loss and waste.

- Perform a food waste audit:** Pick a day and monitor waste bins with volunteers, recording the following:
  - What is being thrown out
  - Weight or number of items
  - The reason the food is being disposed
  - The expiration date of the product when applicable
  - Whether the food was still wholesome/edible before being thrown out
  - Identify the most wasted to least wasted items
- Clarify date labeling and date encoding to reduce confusion to customers & employees:** Work with your supply chain to clearly label or define the difference between safety-based and quality-based dates. Some options might include:
  - Make "sell by" dates invisible to the consumer
  - Use more "freeze by" dates where applicable so customer knows they have that option
  - Remove "best before" or other quality dates from shelf-stable, non-perishable foods for which safety is not a concern
  - Make sure printed dates on products have descriptive language
- Call a meeting to brainstorm and discuss food waste prevention**
- Share practices** with other businesses to improve waste reduction industry-wide

## PURCHASING TIPS

- Take an accurate inventory** first and base orders on what you currently have
- Buy surplus or odd shaped produce** from farms or wholesalers that would otherwise be wasted and sell them at a discount
- Send order estimates more frequently** to suppliers to better align production planning with order timings
- Start or increase regular communication with suppliers**
- Revise your supply contracts** to require that suppliers have a food waste reduction or food donation program
- Change contracts** to include methods to prevent food loss



# GROCERY STORE FOOD LOSS PREVENTION TIPS

- Make food waste reduction a key performance indicator in operations, supply chain and employee performance

## PREP AND STORAGE TIPS

- Use leftovers from the day before: Steak can be used for beef stew the next day
- Train staff on knife skills to make more efficient knife cuts to prevent waste
- Use as much of the food as possible: Cook up carrot greens and don't peel cucumbers or potatoes
- Reconstitute stalky vegetables that have wilted by immersing them in warm water (100°F) for 15 minutes
- Refresh staff on storage techniques for different foods (e.g., don't store tomatoes and lettuce in the same container or near each other)
- Use see-through storage containers: Easily see what is available and fresh
- Cook, freeze, juice, or otherwise process foods that are approaching the end of their peak freshness to prolong their useful life

## STORE SET UP AND DISPLAY TIPS

- Set up a discount shelf for ripe, near-to-expire, discontinued, or slightly damaged food: Provide clear communication about this reduced price section
- Redesign product displays with less excess: Instead of using a pile of produce, have a back support that makes it look like a pile to keep produce fresher
- Allow prepared foods to run out near store closing: Track these items and only make as much as you can sell

## ENGAGING WITH CUSTOMERS

- Provide taste samples: Train staff to remind customers that they can try a sample to see if they like a product before they buy it
- Have best storage practices information available including how long food should last when stored properly
- Offer various options to your customers on produce (e.g., whole, sliced, and mixed fruit). This will assist them in eliminating food loss in their own homes



# RESTAURANT FOOD LOSS PREVENTION TIPS

The EPA created this list of ideas and activities for restaurants to implement to help prevent food loss and waste.

- Perform a food waste audit**
  - Monitor waste bins and record what is being thrown out, how much is being discarded, and the reason the food is being disposed
  - In the kitchen, have only one food waste trash can and provide each staff member a small container to fill with food waste at their station. Before they empty their container, have staff weigh it and record the amount, type, and reason the waste is being discarded on a log sheet
  - Use this information to adjust menus, purchasing, and portion size
- Call a meeting to brainstorm and discuss food waste prevention**

## PREP AND STORAGE TIPS

- Reduce batch sizes:** Prepare meals ahead of time and store them for future use
- Use cook-to-order** instead of bulk-cooking all day or toward the end of the day
- Incorporate leftovers:** Steak can be used for beef stew the next day
- Train staff on knife skills** to make more efficient knife cuts to prevent waste
- Use as much of the food as possible:** Cook up carrot greens and don't peel cucumbers or potatoes
- Reconstitute stalky vegetables** that have wilted by immersing them in warm water (100 °F) for 15 minutes
- Freeze surplus and fresh fruits and veggies near the end of peak freshness** for later use instead of throwing them away
- Finish preparation at the line:** Do not finish the food item until it's ready to go on the line so you can more easily use leftover ingredients in different recipes later
- Refresh staff on storage techniques for different foods** (e.g., don't store tomatoes and lettuce in the same container or near each other)
- Use see-through storage containers** to allow staff to see what is available and to keep an eye on freshness
- Eliminate garnishes** that typically don't get eaten



## RESTAURANT FOOD LOSS PREVENTION TIPS

### PURCHASING TIPS

- Use reusable & refillable bottles instead of single use condiment packets
- Buy bruised or odd shaped/sized produce at a discount
- Ask for your suppliers' policies for food waste: Simply inquiring will show suppliers it's a priority
- Reach out to other businesses to exchange ideas for source reduction methods
- Do regular inventory checks or increase their frequency to reduce spoilage
- Buy local foods to reduce storage time and transportation

### SERVING TIPS

- If you're a buffet restaurant
  - Go trayless: This will limit customers to take only what can fit on a plate and to make a conscious decision to go back for more
  - Consider a "pay-per-item" system instead of "all-you-can-eat" system
- Use smaller plates, bowls and serving scoops to discourage over-plating
- Offer different meal sizes and portions: Don't limit small portions to just children
- Don't automatically put bread or chips and salsa on the table Ask them if they would like these items
- Ask if a customer wants a side item, instead of automatically providing sides

### ENGAGING WITH CUSTOMERS

- Provide taste samples: Allow customers to try foods before they buy them
- Educate customers on how to minimize food waste and why they should care
- Encourage customers to take home their leftover food



# FOOD DONATION A G R E E M E N T F O R M



Form Page 1

## DONOR AND RECIPIENT INFORMATION

_____		_____	
Food DONOR Facility/Organization Name		Food RECIPIENT Facility/Organization Name	
_____		_____	
DONOR Representative Name		RECIPIENT Representative Name	
_____		_____	
Business Address		Business Address	
_____		_____	
Phone	Email	Phone	Email

## DONATED FOOD PRODUCT INFORMATION

FOOD PRODUCT	PACKAGING	STORAGE CONDITIONS	CHECK ALL THAT APPLY	QUANTITY & FREQUENCY
Prepared Foods	Food-grade packaging	Chilled to 41F or below, or frozen at 32F or below	<input type="checkbox"/>	
Chilled Perishable Prepackages Foods	Original packaging OR food-grade packaging	Chilled to 41F or below	<input type="checkbox"/>	
Meat, poultry, fish (fresh)	Original packaging OR food-grade packaging	Chilled to 41F or below	<input type="checkbox"/>	
Meat, poultry, fish (frozen)	Original packaging OR food-grade packaging	Frozen at 32F or below	<input type="checkbox"/>	
Dairy Products	Original packaging OR food-grade packaging	Chilled to 41F or below	<input type="checkbox"/>	
Shelf stable foods	Original packaging		<input type="checkbox"/>	
Other			<input type="checkbox"/>	

## TRANSPORTATION

Describe how food will be transported. Include pickup frequencies and how food will be packaged for transport (e.g. in coolers, in refrigerated truck), and time and temperature tracking protocol. (See sample Food Donation Delivery Form in Appendix F)



# FOOD DONATION AGREEMENT FORM



Form Page 2

TOPIC	FOOD DONOR ORGANIZATION	FOOD RECIPIENT ORGANIZATION
Food training and experience of food manager or person-in-charge (e.g. ServSafe training)		
Allergen and cross-contamination awareness and training		
Best time and methods for communicating		

USE THIS SPACE FOR ANY ADDITIONAL CONSIDERATIONS

We agree to abide by the agreements we have made, provide appropriate management and supervision to ensure safe food handling and donation, and to promptly communicate unsatisfactory conditions. We agree to handle food in accordance with the California Retail Food Code, to ensure that every effort is taken to provide apparently wholesome food to those in need.

\_\_\_\_\_  
Signature of Food DONOR Representative Date

\_\_\_\_\_  
Printed Name of Food DONOR Representative

\_\_\_\_\_  
Signature of Food RECIPIENT Representative Date

\_\_\_\_\_  
Printed Name of Food RECIPIENT Representative



# LABELS

These products are NOT RECOMMENDED for consumers with food allergies since they are prepared on shared equipment. Please inform the donor if any person receiving or consuming this product has a food allergy.

Date:

Donor:

Weight (lbs)/Count:

Item:

**USE FOR FOOD DONATIONS ONLY**

If contents are frozen, see reheat standards on back.  
More Donation Information:  
<https://www.placer.ca.gov/departments/environmental-health>

BACK PLATE

These products are NOT RECOMMENDED for consumers with food allergies since they are prepared on shared equipment. Please inform the donor if any person receiving or consuming this product has a food allergy.

IF CONTENTS ARE FROZEN FOOD - PROPERLY THAW & REHEAT FOOD BEFORE SERVING  
Store Food at the Proper Temperature

THAW PROPERLY PRIOR TO REHEATING:

- Keep food at or below 40F during thawing process
- Reheat food within 24hrs after thawing

REHEATING TEMPERATURE STANDARDS:

- Rapidly heat food to an internal product temperature of 165F for at least 15 seconds
- Discard food if these temperature standards are not reached within 2hrs

**USE FOR FOOD DONATIONS ONLY**



# FOOD DONATION

## DELIVERY FORM



### DONOR AND RECIPIENT INFORMATION

PERISHABLE FOOD ITEM(S)	QUANTITY (LBS)	DONOR TEMP AT HOLDING	TIME TAKEN	RECIEVER TEMP AT RECEIPT	TIME TAKEN	ACCEPTED
						YES or NO
						YES or NO
						YES or NO

\*\*Flip for additional rows

### DONATED FROM:

Name of Facility or Event \_\_\_\_\_ Public Health Permit # \_\_\_\_\_

Address \_\_\_\_\_ Phone # \_\_\_\_\_  
Delivered by (print name): \_\_\_\_\_

### TRANSPORTED BY (IF OTHER THAN DONOR OR RECIPIENT):

Name of Delivery Organization: \_\_\_\_\_ Public Health Permit # (if applicable) \_\_\_\_\_

Address \_\_\_\_\_ Phone # \_\_\_\_\_  
Delivered by (print name): \_\_\_\_\_

### DONATED TO:

Name of Facility or Organization \_\_\_\_\_ Public Health Permit # (if applicable) \_\_\_\_\_

Address \_\_\_\_\_ Phone # \_\_\_\_\_  
Received by (print name): \_\_\_\_\_

*I acknowledge that the food item(s) listed above meet the temperature holding requirements for potentially hazardous foods, as defined in Section 113871 of the California Retail Food Code.*

Donor Signature \_\_\_\_\_ Date \_\_\_\_\_

Recipient Signature \_\_\_\_\_ Date \_\_\_\_\_







# SCHOOLS

## FOOD DONATION & SHARE TABLES



Given the fluctuation in the number of students served and student preferences and appetites, it can be challenging to purchase for, plan, and produce just the right amount of food for a school on any given day. This variability can result in a lot of wasted edible food. Fortunately, there are several easy strategies to prevent excess food, recover unwanted unopened food, and recycle food scraps.

As with any other food facility, school kitchens should start with preventing food loss first.

- 1. WEIGH AND TRACK YOUR SURPLUS FOOD** by conducting a student waste audit, set a surplus food reduction goal, and plan accordingly! Visit the EPA Food Recovery Challenge page to sign up for a free tracking tool. Here are a few tips for preventing food loss
  - a. Compare purchasing inventory with student preferences
  - b. Examine production and handling techniques to prevent and reduce preparation waste
  - c. Ensure proper storage techniques
- 2. FEED STUDENTS AND DONATE SURPLUS FOOD** if there is still excess wholesome food after implementing prevention strategies.

### SHARE TABLES

Schools are unique in that there is the opportunity to set-up share tables. A *share table* is a table in the student common eating area where students can leave their unwanted, unbitten, unopened food and beverage items for other students to take if they would like more food than what was provided. Share tables can help reduce wasted food and provide students with additional food options.

See this great resource created by Stop Waste on Best Practices for Share Tables.



# School Share Tables



## WHAT IS A SHARE TABLE?

A share table is a table in the student dining area where students can leave their unwanted, unopened food and beverage items for other students to take if they would like more food

A share table encourages sharing of unwanted food items and helps prevent wholesome food from being thrown away



## SETUP IS EASY

- o Baskets, tubs, and boxes can be used to keep foods organized
- o A tub with ice can be used for cold items like milk and bags of cut produce like apple slices or baby carrots
- o Clearly label the food share table with a sign showing examples of acceptable food
- o A Food Share Sign can be downloaded from the website below



## HOW SHARE TABLES WORK

- o Students place unwanted, sealed, uneaten items into the collection container
- o If a student is still hungry after finishing his or her meal, they may pick up food items from the share table
- o Staff should monitor the area to ensure that unacceptable items are not left on the table



## AFTER MEAL SERVICE

- o Bring all remaining items from the share table into the kitchen to be sorted and stored
- o Remaining items can be donated to needy individuals or to food non-profits such as the local food bank or food pantry
- o **Placer County supports the use of share tables at schools**



# GLOSSARY

## FOOD RECOVERY



TERM	DEFINITION
Diversion	The process of diverting food waste from landfills or farmland tillage for a higher value and more productive purpose, like prevention, recovery, animal feed, or composting
Food Bank	A surplus food collection and distribution system operated and established to assist in bringing donated food to nonprofit charitable organizations and individuals for the purposes of reducing hunger and supplying nutritional needs  ** CalCode Section 113783
Food Facility	An operation that stores, prepares, packages, serves, vends, or otherwise provides food for human consumption at the retail level  ** For the full list see- CalCode Section 113789
Food Loss	Generally refers to unintended loss of food during harvesting, post-harvest handling, processing, and distribution
Food Pantry	Directly serve local residents who suffer from hunger and food insecurity (e.g. provide hot meals or provide regular grocery products)
Food Recovery	The collection of edible food for distribution to food insecure individuals. Food recovery takes several forms: gleaning, perishable food rescue/salvage, non-perishable food collection, and rescue of prepared food
Food Rescue	Practice of collecting edible food that would otherwise go to waste from places such as restaurants, grocery stores, produce markets, or dining facilities and distributing it to local hunger relief agencies
Food Scraps	Generally used to refer to food that is no longer fit for human consumption
Food Waste	Food grown and produced for human consumption but not eaten. This includes food still safe to eat — surplus, damaged, or expired — as well as unavoidable waste, such as bones or rinds



# GLOSSARY

F O O D R E C O V E R Y

Gleaner	A person who harvests for free distribution to the needy, or for donation to a nonprofit organization for ultimate distribution to the needy, an agricultural crop that has been donated by the owner
Gleaning	The act of collecting excess fresh produce from farms, gardens, farmers markets, grocers, restaurants, state/county fairs, or any other sources in order to provide it to those in need
Nonprofit Charitable Organization	<p>(A) A corporation incorporated pursuant to the Nonprofit Corporation Law (Division 2 (commencing with Section 5000) of Title 1 of the Corporations Code), that is exempt from taxation pursuant to paragraphs (1) to (10), inclusive, and paragraph (19) of Section 501(c) of the Internal Revenue Code [FN1] and Section 23701d of the Revenue and Taxation Code.</p> <p>(B) An organization that was organized and is in operation for charitable purposes and meets the requirements of Section 214 of the Revenue and Taxation Code.</p> <p>** CalCode Section 113841</p>
Share Table/ Food Share Table/ Sharing Table	Tables in the student common eating area where students can leave their unwanted, unbitten, unopened food and beverage items for other students to take if they would like more food than what was provided.
Surplus Food	Excess edible food
Value-Added Processing	Extending the usable life of donated foods through processing methods such as making soups, sauces, or other value-added products

