

## GET STARTED

In order to start a successful food donation program in your food facility, we suggest following these four steps.

1. **Weigh and track your surplus food first**, set a surplus food reduction goal and plan accordingly! Visit the US Environmental Protection Agency's EPA Food Recovery Challenge page and sign up for a free tracking tool and more resources <https://www.epa.gov/sustainable-management-food/food-recovery-challenge-frc>
2. **If you still have surplus food to donate**, develop a partnership with a nearby nonprofit organization or for-profit company that can accept your food and serve it to people who need it most.
  - a. Call and meet with the organization or company in advance.
  - b. Determine the logistics (e.g. frequency of donation, pick-up/drop-off)
  - c. To find places that might accept your food visit:
    - i. <http://sustainableamerica.org/foodrescue/>
    - ii. <http://www.feedingamerica.org/find-your-local-foodbank/?referrer>
    - iii. <http://ampleharvest.org/find-pantry/>
  - iv. Perform an internet search in your area for "turnkey" food recovery companies. An example of such a private company is \*\*: <https://www.gocopia.com/>

\*\* We do not specifically recommend any particular company or non-profit

3. **Understand and establish protocols to ensure food safety** (Note: many of these will already be known and in place if you are a permitted food facility)
  - a. Determine safe packaging, storage, and labeling requirements
  - b. Establish consistent pick-up/drop-off and transportation schedule
4. **If you can't donate it, consider animal feed or composting. You may also contact your waste hauler and ask if they offer organics recycling services.**



Ready to get started? Check out the Safe Surplus Food Donation Toolkit here <http://www.countyofmerced.com/1637/Food-Protection-and-Inspection> for more guidance and tools.

**For QUESTIONS and MORE INFORMATION:**  
**Merced County Environmental Health**  
209-381-1100  
260 E. 15<sup>th</sup> Street  
Merced, CA 95341



# DONATING SURPLUS FOOD

## GUIDANCE FOR CALIFORNIA



## THE PROBLEM: WASTED FOOD

In the United States 40% of food produced goes uneaten- that is 62.5 million tons of wasted food every year. Meanwhile, there were 42.2 million people, including 13.1 million children, who did not have enough food to lead a healthy, active lifestyle in 2015. While reducing hunger in the US will require addressing the root causes of poverty, donations of wholesome, fresh food can be an important strategy to addressing the immediate needs of millions of Americans. By donating surplus wholesome food instead of throwing it in the trash you can feed hungry people, save space in local landfills, and prevent the emission of harmful greenhouse gases that contribute to climate change.

**5.6 MILLION**  
TONS OF FOOD ARE  
SENT TO THE LANDFILL  
EVERY YEAR IN  
CALIFORNIA

**4.8 MILLION**  
CALIFORNIANS ARE  
FOOD INSECURE

## YOU CAN DONATE SURPLUS FOOD!

State law and your local environmental health department allows the donation of surplus foods that are still fit for human consumption: [Merced County Env. Health, 209-381-1100](https://www.mercedcounty.ca.gov/ehd/)

**Permitted food facilities such as restaurants, hotels, grocers, food processing facilities, food distributors, and caterers may donate prepared foods to nonprofits and directly to individuals (e.g. hot trays that remained back-of-house).** Foods previously served to a consumer generally cannot be donated.

**Individuals** can donate uncooked, pre-packaged food products (e.g. canned food items) that can be prepared on site by approved food handlers.

## YOU ARE PROTECTED

California recently passed the [California Good Samaritan Food Donation Act \(AB 1219\)](#), which provides liability protections for entities that make good faith donations of surplus food. The law clarifies and expands liability protections for donated surplus food by:

- Creating a more comprehensive list of entities covered by the law
- Explicitly states that donation of past-date food is subject to liability protection
- Expands liability protection to donations made by food facilities, which are subject to food safety regulations and regular inspections, directly to individuals for consumption (direct donation).

Donors are also protected under the [Federal Bill Emerson Good Samaritan Food Donation Act](#).

## WHY DONATE?

**You can help relieve hunger in your community:** Nearly 5 million people in California struggle with food insecurity. YOU can help fill this gap by donating your surplus wholesome food to local nonprofits and directly to individuals.

**You may be able to earn an Enhanced Tax Deduction\*:** The Internal Revenue Code Section 170 allows C corporations to earn an enhanced tax deduction for donating surplus food. This 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. \*Please contact a tax professional for additional guidance.

**You can help meet California's solid waste diversion goals:** Through the recent passage of SB 1383 and AB 1826, California established solid waste diversion goals, including a 20% food waste diversion goal, in order to decrease waste sent to the landfill and greenhouse gas emissions. Donating wholesome surplus food to local organizations and directly to individuals can help meet state solid waste diversion goals and combat local food insecurity.

