

**FOODSERVICE  
DISTRIBUTION**

# **Food Donation RESOURCE KIT**



# How to Build a Food Donation Program

IFDA offers a resource kit for foodservice distributors of all sizes to build a successful food donation program that benefits both the company and the community. The kit was developed with the guidance of IFDA's Corporate Social Responsibility Committee. Learn more at [ifdaonline.org/CSR](http://ifdaonline.org/CSR).



# Food Donation Resource Kit

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For downloadable resources,  
visit [ifdaonline.org/CSR](https://ifdaonline.org/CSR) or scan the code.



# Introduction

Foodservice distributors play a unique and vital role in helping address food insecurity issues in their communities. With ready access to a wide variety of food products, sophisticated means of storage and transportation, and an ongoing need to refresh stock to ensure freshness and quality, distribution companies are well-suited to serve as partners for local food banks and charities.

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*Food insecurity is an issue faced by over **38 million Americans**, a number which includes about 12 million children.*

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The inherent nature of the wholesome and nutritious products that distributors may find themselves overstocked with can make a significant difference in addressing the food insecurity issues faced by our country when donated consistently.

**Food donation efforts are more than just a charitable act.** They serve as a means of strengthening bonds with the local community and its political actors, provide the organization with positive narratives to share, provide tax and financial benefits, and can be a valuable component of efforts to reduce food waste. The Environmental Protection Agency (EPA) estimates that each year, U.S. food loss and waste creates 170 million metric tons of carbon dioxide greenhouse gas emissions – more than the annual CO<sub>2</sub> emissions of 42 coal-fired plants. Distributors are in a position to do something about the paradoxical food waste and food insecurity issues faced by our community – helping both people and the environment.

This resource is intended to guide your company's efforts as you launch or expand your food donation program. It is designed to be a general overview and not specific instructions, so IFDA encourages you to consult your management and company counsel before proceeding with any food donation efforts.

1. USDA (<https://www.usda.gov/media/blog/2022/01/24/food-waste-and-its-links-greenhouse-gases-and-climate-change>)





# Benefits

According to U.S. Department of Agriculture (USDA), between 30-40% of the entire U.S. food supply is wasted each year. This occurs at different levels in the supply chain, resulting in over \$218 billion to grow, process, transport, and dispose of foods that will never be eaten.

A clear benefit of food donation programs is to help minimize this glaring inefficiency, which is financially wasteful and contributes to negative environmental impacts. Re-routing wholesome food that may otherwise be wasted and delivering it to the most vulnerable citizens is a victory on many fronts.

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*Food donation isn't just a meaningful charitable act, but a smart business decision.*

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A well-run and properly publicized donation program can be a valuable asset for foodservice distributors, helping them to build brand awareness and ties within the community, earn tax benefits and waste-hauling savings, and bolster recruiting and retention efforts. It also has inventory management benefits, opening up warehouse space for more profitable SKUs.





# Community Benefits

The very nature of donation programs, which involve coordinating with charities that often serve as community bedrocks, puts a company in contact with a wide range of local figures. Building and strengthening these ties can be immensely valuable for a company. Tangible benefits include introducing distribution leaders to well-connected individuals in the region's religious, political, and business arenas — increasing its influence among key decision-makers, which can be useful for procuring things like grants or political support for expanded facilities — as well raising a company's profile with residents, often the firm's main source of its workforce.

There are many ways that companies can tastefully use their food donation program as a recruiting vehicle. Simple efforts such as putting company-branded recipe cards in food boxes with a "We're hiring" message on the back can help raise a company's profile among a diverse set of potential workers. Holding public-facing donation events that supplement a company's regular practices or leveraging local media to draw attention to these efforts can also raise your firm's profile in the local market.

Media can be the key to maximizing the community benefit of a food donation program.

## A well-promoted program can help provide:

-  An increase in positive feelings toward a company, both internally and externally.
-  Goodwill among voters and local officials.
-  Easy story pitches for local media, who are always looking for feel-good stories.

See the Communicating section for more information on how to publicize your food donation program for maximum effect.





# Workforce Benefits

In addition to boosting a company's profile with potential employees in a region, a robust food donation program can also be a powerful tool for recruiting and retention. It can help companies better appeal to more socially conscientious young workers and improve internal morale among current employees.

**Recent labor market research has all pointed to a clear conclusion: younger workers take a company's corporate social responsibility (CSR) program into account when making employment decision.** In one survey of 1,000 full-time U.S. workers, more than half of American professionals under 40 said that a company's CSR program would affect their decision to work there.<sup>1</sup>

For foodservice distribution, a "nuts and bolts" industry competing with technology firms and other trendy employers for talent, an effectively communicated donation program can help convey a sense of modernity and social conscientiousness, while providing recruiters with compelling bullet points to use while painting a narrative of how an employee's work will matter to the community.

A food donation program can also boost morale among current employees, contributing to better retention, particularly if it includes volunteer events where coworkers interact while feeling good about what they are doing.



**70 percent**

of employees believe that volunteer opportunities boost morale more than company mixers



**89 percent**

think that company-sponsored volunteer activities – such as food boxing or supplemental food drives – contribute to a better working environment

Source: Deloitte Volunteerism Survey<sup>2</sup>

These types of programs and events can bring coworkers closer together while also providing them with a sense of meaningful purpose in what they do every day.

1. <https://www.recruiter.com/recruiting/corporate-social-responsibility-in-the-age-of-gen-z-young-workers-expect-you-to-do-more/>  
2. <https://www2.deloitte.com/us/en/pages/about-deloitte/articles/citizenship-deloitte-volunteer-impact-research.html>



# Company Benefits

Food donation programs can help companies achieve better ESG (environmental, social and governance) metrics while also saving them money, both in short-term hauling fees and long-term tax benefits.

The anaerobic decomposition of food products produces methane gas — a key contributor to ecological issues such as ground-zero ozone, which causes over one million premature deaths every year. A single head of lettuce in a landfill can take up to 25 years to decompose, releasing harmful methane gas the entire time<sup>1</sup>. Company efforts to divert more food from landfills to hungry mouths can:

- + Bolster a company's ESG metrics and provide positive talking points for corporate reports, zoning meetings, and other business purposes.
- + Help shape a narrative of being a good community neighbor.
- + Provide photo opportunities that can be used on company materials (e.g., website, employment brochures, etc.).
- + Help green certifications such as the EPA's WasteWise that raise a company's profile.

Immediate tangible benefits of food donation can include reduced waste hauling costs. A dock dumpster that gets filled one or two less times a week is a direct operational savings for the company. Some food banks and food rescue organizations will pick up food donations free of charge, resulting in even more savings for the donors.

There are also tax benefits for donating food. **Since 2015, companies that donate food without any compensation to a qualified domestic 501(c)(3) nonprofit organization that uses food for exclusively charitable purposes are eligible for enhanced federal tax deductions.** You can learn more about the requirements for these deductions in the Harvard Food Law and Policy Clinic's Federal Enhanced Tax Deduction for Food Donation. Companies that participate in a food donation program are protected from liability under the Good Samaritan Food Donation Act.

1. <https://foodhero.com/blogs/food-waste-and-climate-change>

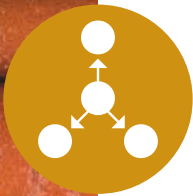






# Process

Every company's process for establishing, implementing, and enhancing a food donation program will be different depending on their typical operating procedures. The following is a list of best practices to consider for maximizing the effect of your program:



## Establish Multiple Donation Recipients

**Not all charitable organizations can manage equal amounts of volume or accept certain items,** so it's a good practice to build relationships with several different organizations in your region. This will also help your planning; for example, if one organization can't take a product or doesn't have the space/time during heavy periods, having other options makes it more likely that you will be able to meet your internal forecast.

**For tax purposes,** you will need to ensure that they are all 501(c)(3) organizations that do not exclude any groups from receiving donations (e.g., a charity that only provides benefits to one religious group).

**While building partner relationships,** it is useful to have a member of the Operations team involved to discuss the partners' logistical capabilities, if any, and what will be required on the company's part. For example, one charitable partner may have a fleet of trucks always available, one may have scheduled access to vehicles at designated times, and one may have no transportation capability. Your Operations personnel can help you determine how each potential partner fits into your broader donation program.





# Schedule Regular Pickup Dates and Times

**To ease your own logistics**, it's smart to schedule regular pick-ups as far in advance as possible. This will make you an appealing partner for charitable organizations while helping your own team make more accurate and manageable projections for purchase, storage, and donation outflow.

**While some charitable organizations do pick up donations, others do not.** Having a detailed advanced schedule will also help you better plan your transportation logistics should you need to deploy your own vehicles to complete the donation. You will want to prepare a list of questions for each potential partner that help you form a complete picture of their capabilities, demand, and any volunteer opportunities they may offer.



# Manufacturer and Customer Coordination

**If there are specific products that are in high demand from charitable partners**, it may make sense to coordinate directly with the manufacturer for procuring and donating larger quantities of that product. Similarly, for donated goods that are branded or exclusive/Limited Time Offers (LTOs), you may need to coordinate with the customer with any specific guidance that is required to meet contractual obligations.





## Centralizing Your Procedures

There will be many moving parts involved in the food donation program. Inventory must be purchased with a plan for donating goods (e.g., if there is an agreed-upon monthly peanut butter donation with a charitable partner, this must be accounted for by procurement personnel), warehouse teams must know when and how to pull products for donation, and transportation teams must be prepared to finalize the other teams' work by delivering – or arranging pick-up of – the product.

**To account for all of these pieces while minimizing workload on individual teams, it is recommended to identify a project manager for each facility to coordinate internal and external factors. Sample responsibilities for this person (and their support team, if available) include:**

- Coordinating between sales/operations teams and day/night crews.
- Developing consistent training/documentation (see chart below for details on what this should entail.)
- Making final calls on determining code dates for pulling products.
- Managing and activating standard operating procedures for donation scenarios.
- Serving as, or designating, the liaison to donation recipient.
- Entering metrics into the tracking file.
- Designing and implementing a system for tracking physical and technical removal from inventory.

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*It is recommended to identify a project manager for each facility to coordinate internal and external factors.*

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In addition to assigning one project manager (and a back-up to ensure redundancy should they leave the company or be out of office), all records should be recorded in one master file, with one person assigned ownership. Records should include:

- Individual and total donation volume.
- Any data relevant to receiving tax benefits.
- Transportation schedule and any costs incurred in the delivery of goods.
- Information needed by manufacturers or charitable partners.



## Standardized Actions for Various Donation Scenarios

For safety, financial, and logistical reasons, standardized procedures that are well-documented and adhered to are critical to the success of the food donation program.

Policy	Documentation
<b>Who decides what gets pulled</b>	Identifies roles and/or individuals who are able to make the final call whether to pull a product for donation.
<b>When to pull various products</b>	Criteria for when to pull products with clear procedures that make it simple for designated employees to understand how the policy applies to different kinds of foods: fresh produce, near expiration, customer-rejected, exclusive/branded products.
<b>How to pull various products</b>	Procedures for properly tracking and maintain data on products that have been pulled.
<b>How to properly label pulled products</b>	Guidance on how pulled products should be physically and digitally labeled, to reflect any safety considerations (e.g., expiration date) and inventory considerations.





# Tracking

IFDA estimates that the total value of foodservice distribution company food donations reaches \$550+ million annually. Tracking key metrics is an important part of any successful food donation program. Not collecting data on your donations over time can lead to lost tax benefits and inability to assess and grow the program. In addition, having these metrics on hand can greatly help communicate your efforts internally and externally. Incorporating regular data tracking into the donation process streamlines the effort.

**There are many ways to track the food you donate, and each can be helpful for different reasons and different audiences.**

For example, tracking the value of the donated products is necessary for tax benefits, tracking food categories can help PR efforts to highlight the wholesomeness of donated items, and tracking the number of meals helps external audiences visualize the volume of donations.

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***\$550+ million***

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Many food donation recipients, like food pantries and soup kitchens, track their incoming donations, so you may coordinate with those recipients to get some of the metrics you need. Some metrics are related to others, some may be averaged or estimated, and there may be unique metrics that are helpful to your business that aren't mentioned here. The rule of thumb is to track as many as possible for versatility of reporting, because used together, the numbers help you better tell your story of community involvement to current and future employees, company leadership, elected officials, news media, and more.

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*Tracking key metrics is an important part of any successful food donation program.*

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## Tracking Guidelines

Metric to track	Primary reason for tracking	Notes
<b>Pounds</b>	Visualizes donation volume	Can be used to draw analogies to weights of common objects
<b>Cases</b>	Helps internal and external logistics	Volume
<b>Pallets</b>	Helps internal and external logistics	Volume
<b>Meals</b>	How many people did your donation feed?	1 meal = 1.2 lbs of food
<b>Product category</b>	Communicates nutritional value of your donated food	General categories may suffice, such as fresh produce, frozen protein, canned goods, etc.
<b>Code dates</b>	Communicates your donation is wholesome, quality food	Can also help internal inventory management
<b>Value</b>	Necessary for tax deductions	Communicates generosity



A photograph of several brown and white eggs in a cardboard carton, positioned on the left side of the page. The background is a solid red color.

# Communicating

Once you've established your food donation program, set a process and started tracking your donations, you'll want to share your efforts with others. There are many different audiences, and each will respond differently to different messages, as well as to different metrics. Like the process for the program itself, you want to establish a communications plan. You may adapt some of the materials found in [IFDA's PR 101 and PR 102 kits](#), as well as the templates and examples included in this kit.

**Step 1:** **Identify audiences that you'd like to reach, including both internal and external groups.** They can include your company leadership and current employees, as well as local community leaders and elected officials, local and trade news media, and prospective employees.

**Step 2:** **Identify channels through which to communicate with each audience.** These can be existing vehicles or custom materials aimed at each unique audience. Examples include news releases, ESG reports, break room posters, e-newsletters, recruiting videos, website and social media.

**Step 3:** **Develop messaging that resonates with each audience.** For example, company leadership may respond best to cost savings and business benefits of your donation program, while prospective employees may respond best to the generosity and company culture of giving.

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*There are many different audiences, and each will respond differently to different messages, as well as to different metrics.*

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Keep in mind that it's advisable to secure permission to use people's images prior to publishing any photos or videos, including of your employees, donation recipient organization staff, food recipients, etc. There is a template image release form included in this kit.

## External

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### News & Trade Media:



### Customers:



### Community Leaders/Local Officials:



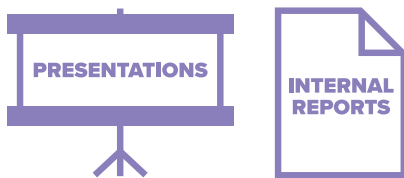
### Prospective Employees:



## Internal

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### Company Leadership:



### Current Employees:



## All Audiences

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# Expanding

If you'd like to expand your food donation program beyond donations of surplus food to food banks and soup kitchens, there are myriad ways of doing so. Here are a few ideas:



## Donation of food not fit for human consumption

Some expired or damaged products may not be suitable for humans, but that doesn't mean they have to go to a landfill. There are programs that let companies donate products for animal feed. Placed in the middle of the EPA's Food Recovery Hierarchy, the EPA recommends contacting your local solid waste, county agricultural extension office or public health agency for information.

[\[https://www.epa.gov/sustainable-management-food/reduce-wasted-food-feeding-animals\]](https://www.epa.gov/sustainable-management-food/reduce-wasted-food-feeding-animals)



## Disaster relief and planned food donations

While emergency situations like wild fires, hurricanes, earthquakes and other natural disasters or armed conflicts cannot necessarily be predicted, it doesn't mean your business can't plan to offer assistance should such a situation occur. During such times, companies may donate food for disaster relief that otherwise wouldn't be donated, such as bottled water and non-surplus canned goods.

Setting up an annual budget line item for this purpose and establishing an internal process that can be triggered and executed very quickly is crucial. The process for this can be similar to your regular donation process, though the actions are hypothetical until they're needed. Establish contacts at aid organizations and government agencies like the Federal Emergency Management Agency (FEMA) to quickly be able to set the process in motion, and keep template communication pieces on hand.



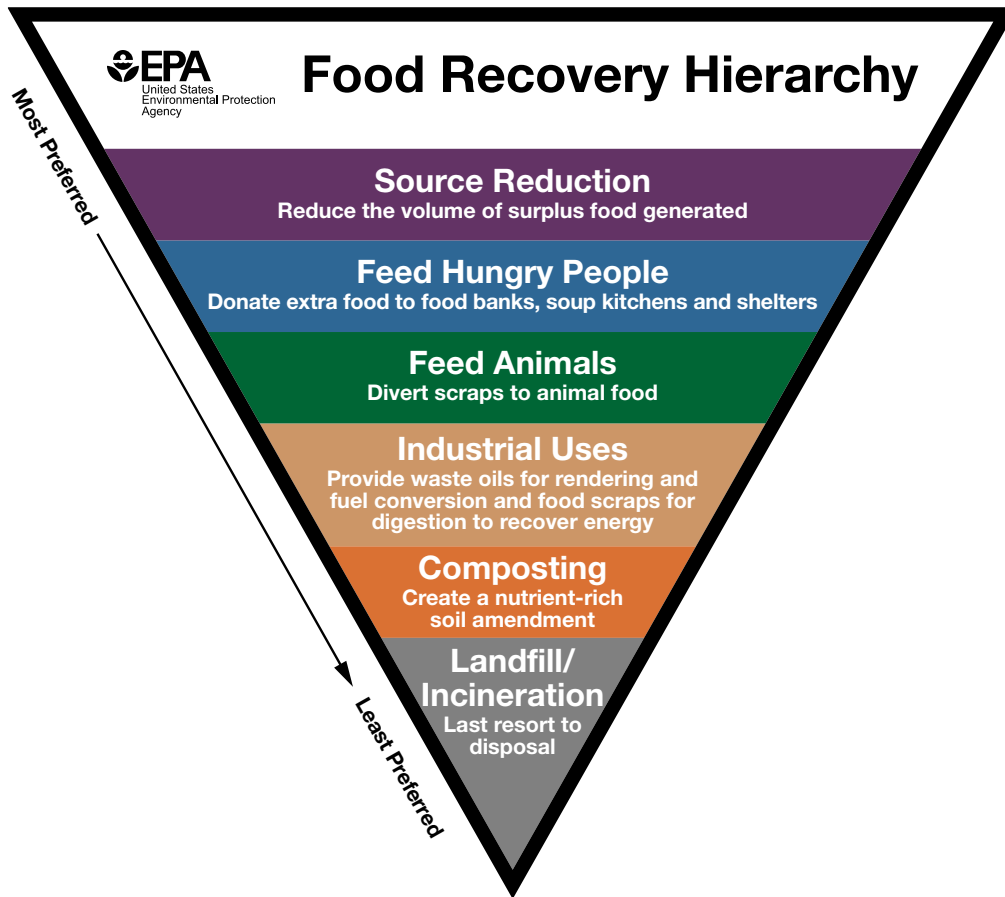
# Composting







The next step down from feeding animals in EPA's hierarchy is composting. While no national program exists, various local governments and non-profit businesses offer guidance. Contact your local agency for details.



# International Food Donations

Similar in process to domestic planned donations, international disaster relief or other food aid can also be planned in advance as a budget line item and process. The logistics and regulations for donating food beyond U.S. borders will vary, but organizations like the American Red Cross can be helpful in organizing such events.





# Resources and Examples

## Tax Deductions:

**Feeding America:** <https://www.feedingamerica.org/ways-to-give/corporate-and-foundations/product-partner/tax-benefits-for-your-company>

**National Resources Defense Council:** <https://www.nrdc.org/sites/default/files/food-donation-federal-tax-deduction-guide-201803.pdf>

**ReFed:** <https://policyfinder.refed.org/federal-policy/federal-tax-incentives>

**USDA:** <https://www.usda.gov/media/blog/2020/07/08/federal-incentives-businesses-donate-food>

## Bill Emerson Good Samaritan Act:

**Feeding America:** <https://www.feedingamerica.org/ways-to-give/corporate-and-foundations/product-partner/bill-emerson>

**USDA:** <https://www.usda.gov/media/blog/2020/08/13/good-samaritan-act-provides-liability-protection-food-donations>

**U.S. Congress:** <https://www.congress.gov/congressional-report/104th-congress/house-report/661/1>

## Food Recovery:

**EPA:** <https://www.epa.gov/sustainable-management-food/food-recovery-hierarchy>

## Organizations:

**American Red Cross:** <https://www.redcross.org>

**Feeding America:** <https://www.feedingamerica.org>

**FEMA:** <https://www.fema.gov>

**Food Waste Reduction Alliance:** <https://foodwastealliance.org>

**Meals on Wheels:** <https://www.mealsonwheelsamerica.org>

**ReFed:** <https://refed.org/food-waste/resources-and-guides>

**Share Our Strength No Kid Hungry:** <https://www.shareourstrength.org>

**USDA:** <https://www.usda.gov/foodlossandwaste/donating>



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