



RecyclingWorks in Massachusetts

Best Management Practices for Donating Food

Organics Subcommittee
December 2015





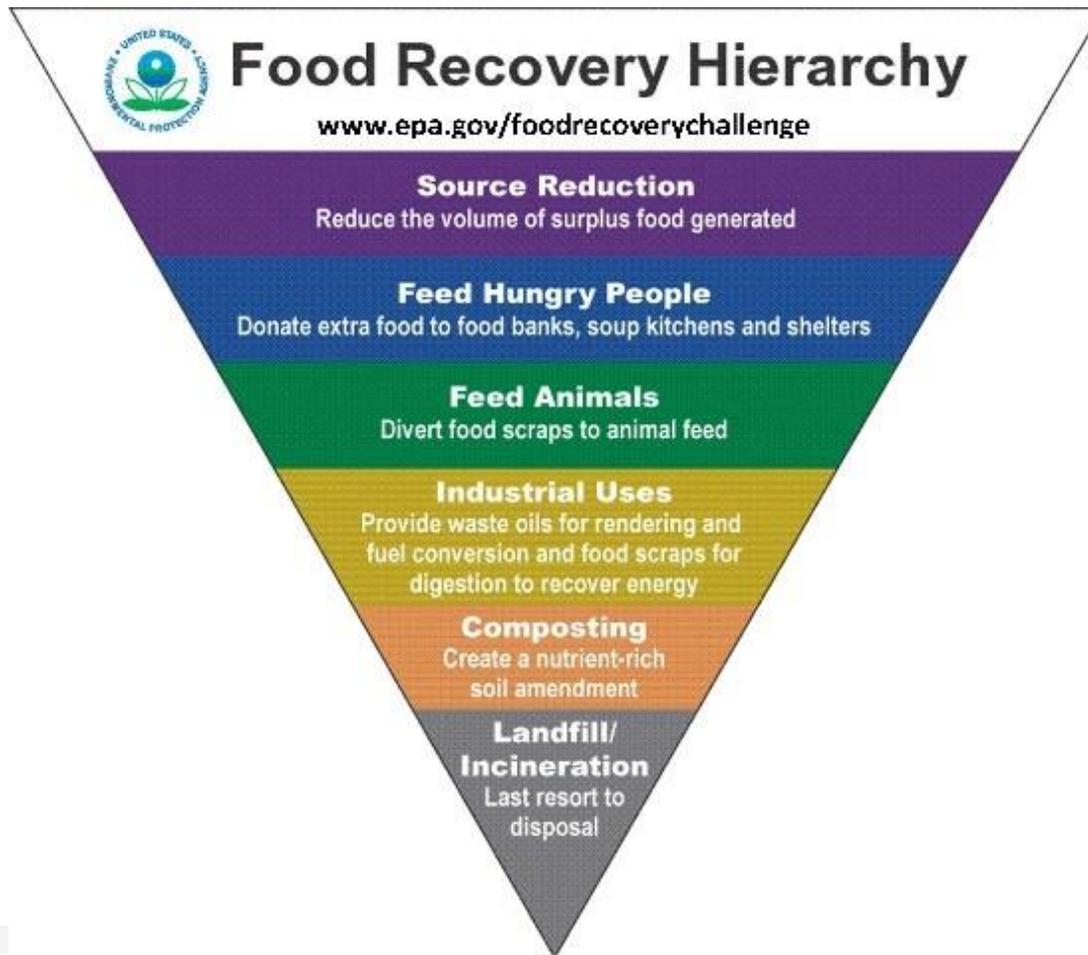
Food Donations

Commercial Organics Waste Ban effective
October 1, 2014

- Noticeable increase in RecyclingWorks hotline inquiries regarding food donations
- No Statewide guidance on donations



EPA Food Recovery Hierarchy

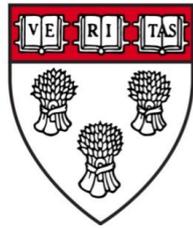


Stakeholder Meetings

- Three stakeholder meetings
 - Springfield
 - Worcester
 - Boston
- Engage stakeholders
 - Department of Public Health
 - EPA
 - Harvard Food Law and Policy Clinic
 - Local health agents and Boards of Health
 - Food donation and rescue organizations



Image courtesy of Katy Jordan/Lovin' Spoonfuls



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- Key stakeholder group
- Developed three legal fact sheets
 - Liability Protection
 - Date Labeling
 - Tax Incentives

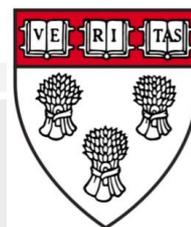
HFLPC Fact Sheet: Liability Protection

- Federal Laws

- Bill Emerson Good Samaritan Act (42 USC § 1791)
 - Provides liability protection for individuals, businesses and non-profits that make qualifying donations
- Qualifying Donations
 - Donated to a non-profit
 - Donated food is distributed to needy populations
 - Recipients of food are not charged

- Massachusetts Laws

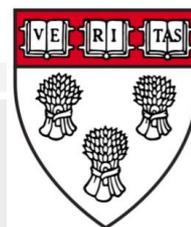
- Receiving non-profit organization must be inspected and permitted
- Food must be handled and stored in compliance with all applicable public health regulations
- State labeling laws apply to food



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HFLPC Fact Sheet: Date Labeling

- Federal Laws
 - No federal laws regulating date labeling
 - The FDA only regulates infant formula
- Massachusetts Laws
 - Some of the most strict in the country
 - All foods with shelf life of less than 90 days must be labeled
 - Unpackaged foods do not need labels if they can be visually inspected
- If food is last, in order to be donated it must:
 - Be separated from foods that are not past date
 - Be clearly labeled as food that is past date before it can be sold or donated



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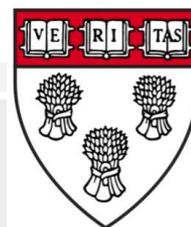
HFLPC Fact Sheet: Tax Incentives

- **Eligible Businesses**

- **C-Corporations:** Eligible for an enhanced tax deduction under 170(e)(3) of the Internal Revenue Code
- **LLCs, S-Corps, Sole Proprietorship:** Currently do not qualify for an enhanced deduction, but can claim a general tax deduction. In the past Congress has extended the enhanced deduction to other businesses, but it is currently expired

- **Deduction Types**

- **General deduction:** May claim a deduction based on the cost basis. Maximum annual deductions cannot exceed 10% of businesses' taxable income per year
- **Enhanced deduction:** enhanced tax deduction allows for the donating business to deduct more than the basis value. The donating business may deduct the lesser of (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. The 10% of taxable income limitation still applies.



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Best Management Practice Guidelines

- Trends
- Consensus
- Guidance for business
- Resource for Health Agents

Food Donation Guidelines on RecyclingWorks

The screenshot shows the RecyclingWorks Massachusetts website. At the top left is the RecyclingWorks logo with the text "RECYCLINGWORKS MASSACHUSETTS". To the right is a contact icon and the text "info@recyclingworksma.com CALL OUR HOTLINE: (888)254-5525". Below the logo is the text "Recycling Assistance for Businesses & Institutions". A navigation bar contains links for HOME, ABOUT, FIND A RECYCLER, RECYCLE, FOOD WASTE, REUSE, WASTEWISE, and NEWS/EVENTS. The main content area features a section titled "Food Donation Guidance for Massachusetts Businesses". The text describes the program's collaboration with state and local health officials, food rescue organizations, food banks, and organizations with established food donation programs. It mentions stakeholder meetings in Springfield (March 25, 2015), Worcester (April 9, 2015), and Boston (April 29, 2015). The information gained from these meetings was used to create this guidance document. The text also references the US EPA's Food Recovery Hierarchy, which ranks feeding hungry people near the top of its priorities as a strategy to reduce wasted food. Businesses should consider how each strategy on the EPA Hierarchy can contribute to a comprehensive food waste reduction plan. This document is intended to provide guidance to organizations interested in establishing Food Donation programs by offering a broad overview of how successful food donation programs should be structured. In order to have a successful food donation program there are four major steps that must be taken:

1. Identify the types and amounts of food to be donated
2. Identify partner organizations in your area with which to work
3. Determine packaging, storage, and labeling requirements to ensure food safety

To the right of the text is a diagram of the "Food Recovery Hierarchy" from the EPA. The hierarchy is a pyramid with five levels, from top to bottom: 1. Source Reduction (Reduce the volume of surplus food generated), 2. Feed Hungry People (Donate extra food to food banks, soup kitchens and shelters), 3. Feed Animals (Don't food scraps to animal feed), 4. Industrial Uses (Produce energy and bio-fertilizers and use recovered food scraps for agriculture to reduce energy), 5. Composting (Create a nutrient-rich soil amendment), and 6. Landfill/Incineration (Last resort to disposal). Below the diagram are four icons representing different recycling and donation options: a green bin, a blue bin, a purple bin, and a white bin with a house icon.

UPCOMING EVENTS

- MassRecycle's 25th Anniversary Celebration
10 / 14 / 2015
Cambridge
- BioCycle Refor15
10 / 19 / 2015
Danvers
- Food Day
10 / 23 / 2015
Boston
- SWANA Southern New England Recycling & Solid Waste Conference
11 / 4 / 2015
Foxborough
- NERC Fall Forum: Glass Recycling - Exploring Possible Solutions
11 / 9 / 2015
Providence

Find a Recycler

Use our [Recycler Database](#) to find a Processor or a Hauler for the materials you need recycled

www.RecyclingWorksMA.com/donate

Donating Food: Primary Areas of Focus

- Food Safety
- Food Labeling
- Food Storage
- Food Transportation
- Relationship and Partnership Building



Image courtesy of Food For Free

Food Safety

- Food for consumption
 - Vulnerable populations
 - Cull food
- Food handled in accordance with the retail food code



Image courtesy of Food For Free

Food Labeling

- Generic allergen labeling for prepared food
- Past date food separated and marked
- Perishable and semi-perishable



Food Storage

- Food-grade packaging
- Covered containers/wrapping
- Maintain Time/Temp logs



Image courtesy of Food For Free



Image courtesy of Katy Jordan/Lovin' Spoonfuls

Relationship and Partnership Building

- Develop a trust-based relationship
- Have written procedures
 - What types of food
 - How much food
 - Pickup frequency
- Share documentation (e.g. ServSafe)



Image courtesy of Katy Jordan/Lovin' Spoonfuls



Using the Guidelines

www.RecyclingWorksMA.com/donate

- Read the donation guidelines on the RecyclingWorks website
 - Determine the types and quantities of food you have for donation
 - Network with local hunger relief organizations that can accept your donateable food
 - Create an agreement between organizations that covers
 - Types and quantities of foods
 - Pickup frequency
 - How food will be handled
 - Share certifications and documentations

Contact RecyclingWorks for additional assistance

888-254-5525 | info@recyclingworksma.com

Questions?



Images courtesy of Food For Free



Additional Information

Visit our website at

www.recyclingworksma.com

RecyclingWorks Hotline

(888) 254-5525

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