



## FINAL PRESENTATION

# Recovering Surplus Food - A Key to Combating the Climate Crisis

April, 2026

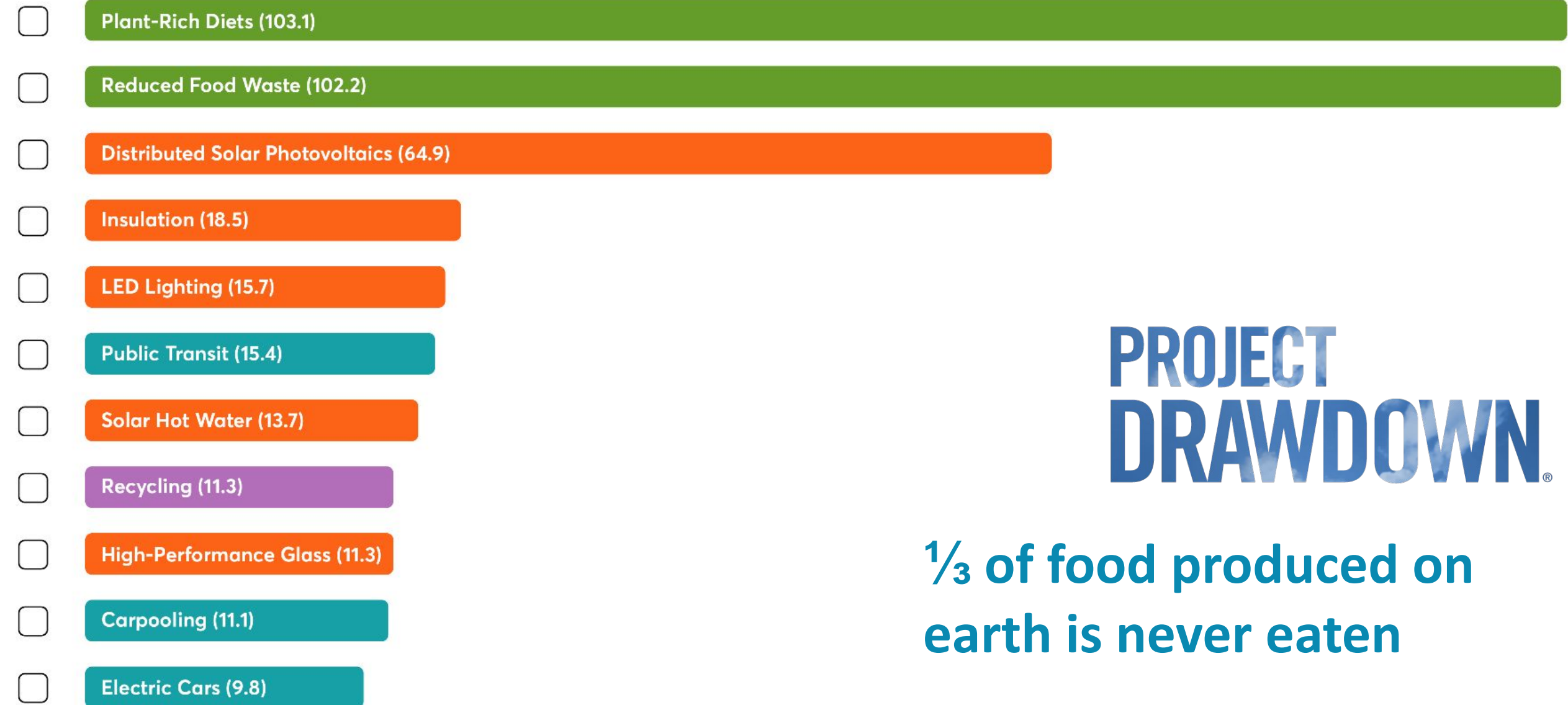
Robin Franz Martin  
Executive Director



SANTA CLARA COUNTY  
**FOOD RECOVERY  
PROGRAM**

# TOP 20 HIGH-IMPACT CLIMATE ACTIONS FOR HOUSEHOLDS AND INDIVIDUALS

The data presented here represents cumulative Gt CO<sub>2</sub>-eq over 30 year period



**PROJECT  
DRAWDOWN**<sup>®</sup>

**1/3 of food produced on  
earth is never eaten**

# Food Surplus in the US, refeed.org



- Residential - 35.2%
- Farm - 23.8%
- Manufacturing - 17.8%
- Foodservice - 17.2%
- Retail - 6%



- Trimmings & Byproducts - 30.4%
- Excess - 23.6%
- Not Harvested - 19.7%
- Spoiled - 12.1%
- Date Label Concerns - 5.8%
- Food Safety - 2.4%
- Buyer Rejections - 2.2%
- Mistakes & Malfunctions - 1.8%
- Other - 2%



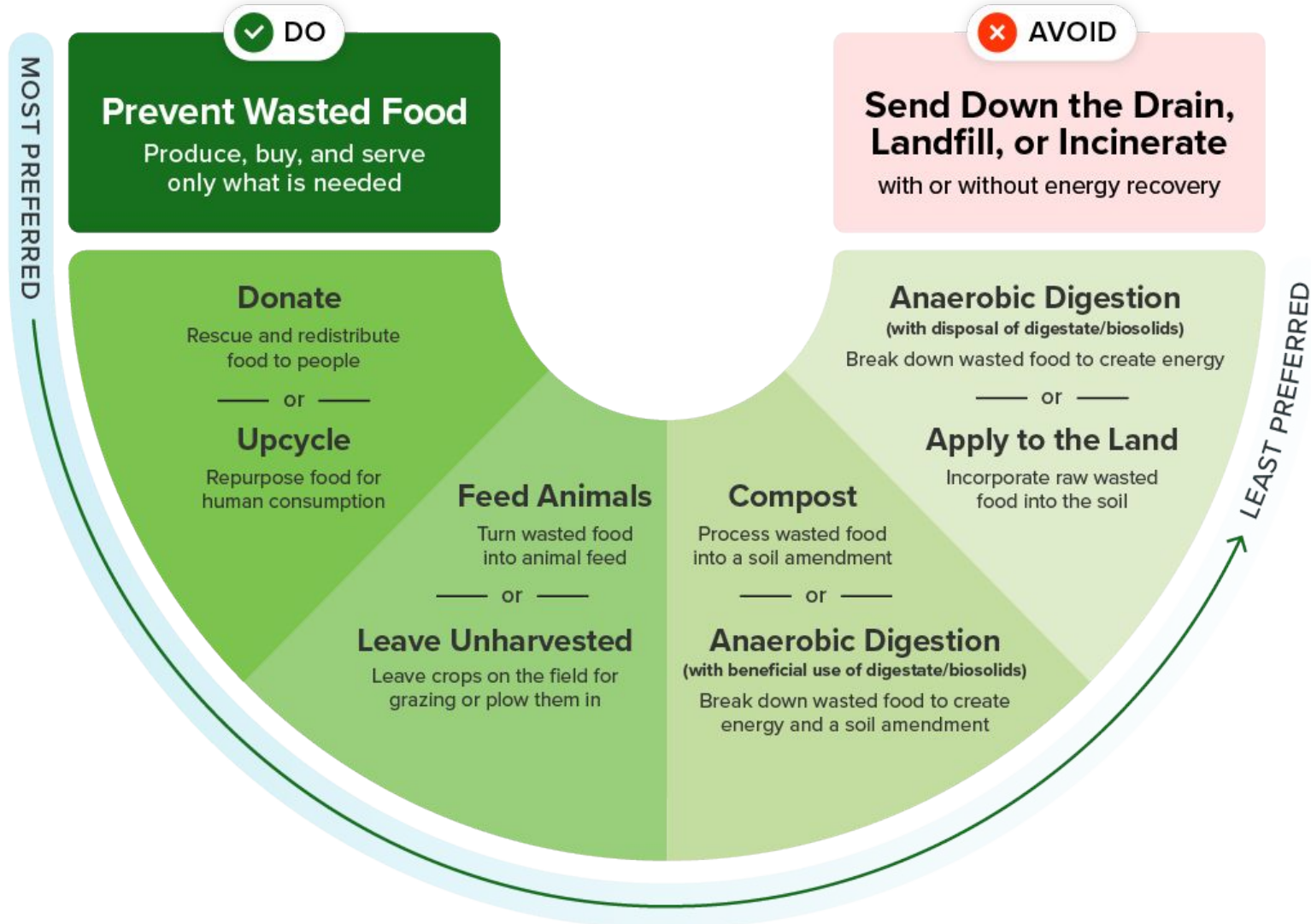
- Produce - 43.7%
- Prepared Foods - 20.2%
- Dairy & Eggs - 12.7%
- Dry Goods - 9.5%
- Fresh Meat & Seafood - 4.6%
- Ready-To-Drink Beverages - 3.8%
- Breads & Bakery - 3.2%
- Frozen - 2.3%

73.9M tons in 2023, only 2% of which was donated



# Wasted Food Scale

How to reduce the environmental impacts of wasted food



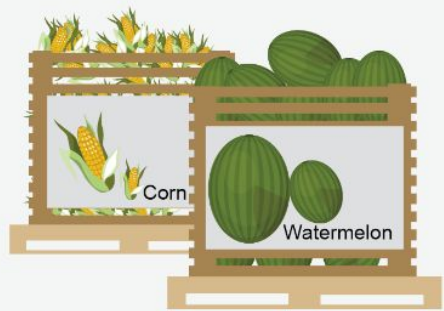


## **SB 1383: California's Short-Lived Climate Pollutant Reduction Strategy**

### **Goals:**

- By 2020, reduce organic material in landfills by 50%
- By 2025, reduce organic material in landfills by 75%
- **By 2025, recover 20% of currently-disposed edible food for human consumption.**

# Commercial Edible Food Generators, SB1383



**Wholesale Food Vendors**



**Food Service Providers**



**Grocery Stores  $\geq 10,000$  sq. ft. and Supermarkets**

**Food Distributors**



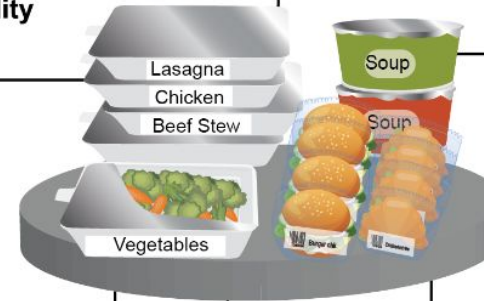
**Hotels with On-Site Food Facility and 200+ Rooms**



**Restaurant Facilities  $\geq 5,000$  sq. ft. or 250+ seats**



**Health Facilities with On-Site Food Facility and 100+ Beds**



**State Agency Cafeterias  $\geq 5,000$  sq. ft. or 250+ seats**



**Large Venues and Events**



**Local Education Agencies with On-Site Food Facility**

# Food Recovery Initiative of Joint Venture



# Making the Most of Surplus Food



June 30, 2024

## SB 1383 Food Recovery Capacity Planning for Santa Clara County

covering the period:

January 1, 2025 - December 31, 2034

Prepared by: Susan Miller-Davis, Food Recovery Initiative of Joint Venture Silicon Valley

Guidance and review by: Robin Franz Martin, Food Recovery Initiative of Joint Venture Silicon Valley; Michele Young and Clifton Chew, County of Santa Clara Consumer Environmental Protection Agency; members of the Santa Clara County Food Recovery Steering Committee.

Thanks to: the many individuals in food recovery agencies and the food industry who participated in surveys, contributed their expertise, and do the tireless work of food recovery every day.

## State-Required Capacity Assessment



SB 1383 required



Ample food recovery capacity

## Local Planning



3-year collaborative work plan beyond SB 1383 >> county-wide surplus of up to 24,000 tons



Roadmap for collective action



## Making the Most of Surplus Food in Santa Clara County

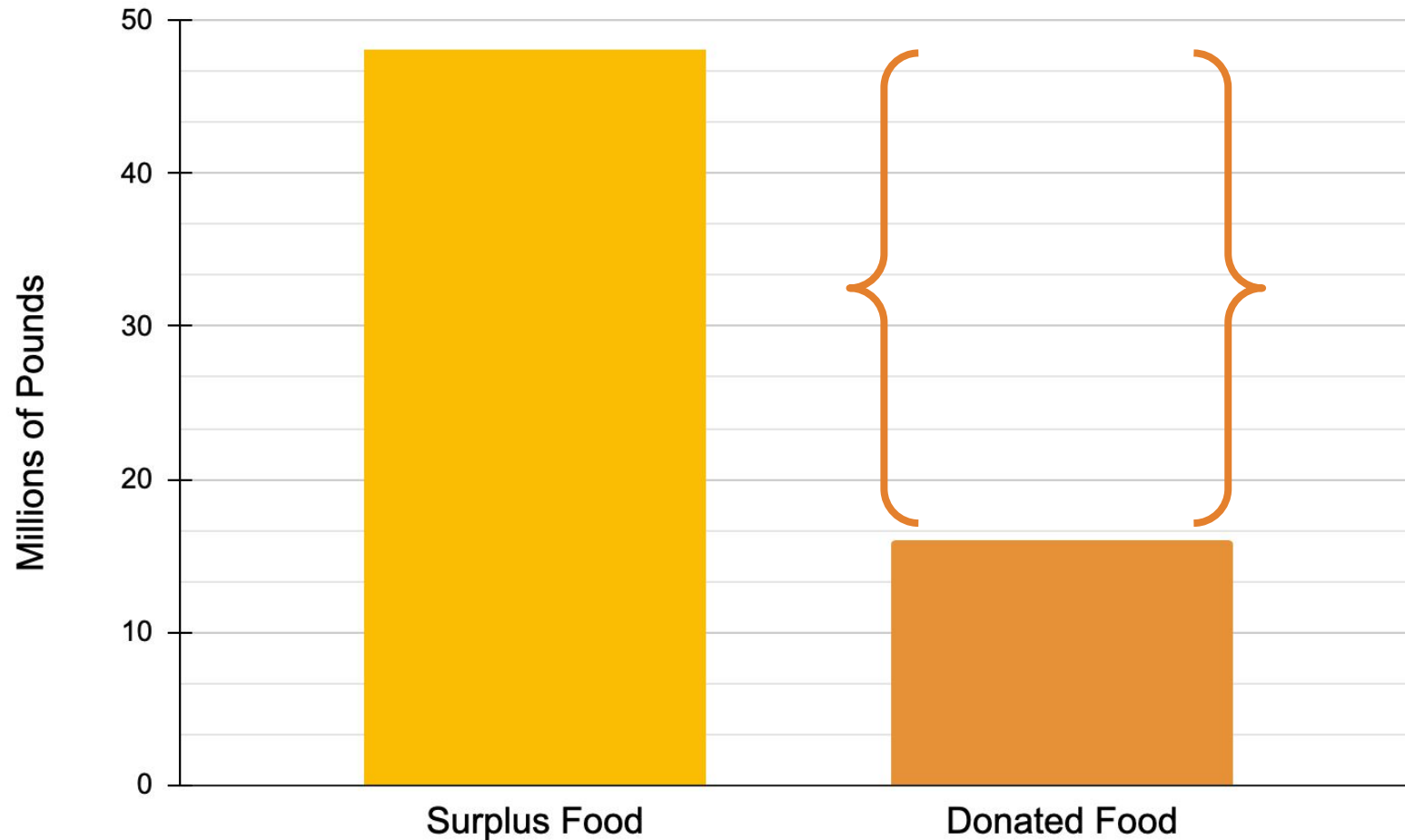
A 3-year plan for prioritizing prevention, strengthening food recovery and leveraging new models

June 30, 2022

2024 Update now available!



# Surplus in Santa Clara County, 50 million lbs per year



Source: *Making the Most of Surplus Food in Santa Clara County, 2024*

<https://jointventure.org/images/stories/pdf/Making-the-Most-of-Surplus-Food-in-SCC-2024-09-update.pdf>

# SB 1383 Implementation

- Drafted ordinances/MOUs passed in 16 cities:
  - Each pays for their portion of the program, optional funds for Capacity Enhancements
  - May 2021 Food System Workplan
- Provide education & technical assistance
- Collect & analyze reporting
- Monitor compliance and conduct inspections
- Plan for capacity



SANTA CLARA COUNTY

**FOOD RECOVERY  
PROGRAM**



# Education & Outreach: [www.sccfoodrecovery.org](http://www.sccfoodrecovery.org)

## Food Recovery Matching Tool

Customize cards Filter Sort ...



### Second Harvest of Silicon...

#### ABOUT

Second Harvest of Silicon Valley is the Feeding America food bank for Santa Clara & San Mateo Counties and as the area's largest food ...

#### WEBSITE

<https://www.shfb.org/give-help/d...>

#### CITIES SERVED

Campbell Cupertino Gilroy

#### TYPES OF BUSINESSES/ORGS WE WOR...

Grocery Stores Wholesalers/Di

#### FOODS ACCEPTED

Perishable Foods Non-perishal



### Chefs to End Hunger, 135...

#### ABOUT

**\*\*ONLY ACCEPTS DONATIONS FROM WITHIN THE BUSINESS NETWORK OF VESTA FOODSERVICE IN CERTAIN ...**

#### WEBSITE

<https://www.chefsendhunger.org>

#### CITIES SERVED

Campbell Cupertino Gilroy

#### TYPES OF BUSINESSES/ORGS WE WOR...

Vesta Foodservice Clients

#### FOODS ACCEPTED

Perishable Foods Non-perishal



### WEBINAR SERIES: Preventing Surplus Food in Businesses and...

Santa Clara County Food Recovery Program

6 videos 102 views Last updated on Apr 3, 2024



Play all

Shuffle

California state law (SB 1383) requires regulated entities to donate edible surplus food that would otherwise be thrown away. Even before donation, there is a lot that can be done to reduce or eliminate the amount of surplus food generated in the first place. The Santa Clara County Food Recovery Program designed a series of webinars to share food waste prevention strategies specific to restaurants, hotels, grocery stores, health facilities, schools

## How to Safely Recover Food

### Health Facilities

Following these practices can help you safely recover your surplus food, in compliance with Senate Bill 1383 and local ordinances. Items marked with a ★ are necessary to comply with these laws.

#### Stop waste from the start!

- Conduct a food waste audit. Evaluate current methods of food holding and delivery to determine the main causes of surplus. Consider using an 'a la carte' ordering system to reduce waste by only serving food that patients request, if allowable.
- Consider equipment upgrades, such as approved plate warmers to keep patient meals hot during delivery.
- For buffet style meal service, put less food out to start with and replenish more often. Consider providing bread, garnishes, and condiments only upon request.
- Educate operations and culinary staff about food waste prevention and donation procedures and involve them in waste reduction efforts.
- Consider making surplus food available to staff.

#### Plan Your Food Recovery Logistics

- ★ Provide the [Santa Clara County Food Recovery Program](#) with a valid email address and complete a Food Recovery Report annually by May 1st.
- ★ Contract with a Food Recovery Organization (FRO). Please see this [listing of available organizations](#).
- ★ Work with your FRO to set a schedule that meets your storage space and operational needs while maximizing the freshness and amount of edible food for quick redistribution.
- Establish a dedicated area (in compliance with [CalCode](#)) for storing and labeling (with date and contents) food designated for donation.
- ★ Be ready for inspections, if necessary.
- ★ You must recover the maximum amount of edible surplus food.

#### Secure Necessary Equipment

- Food-safe containers or transport bags\*
- Dedicated refrigerator/freezer space
- Labeling and recordkeeping supplies
- Scale, if you are tracking the weight of donated foods (some FROs will track and/or weigh for you)

\*Check the packaging preferences of your FRO partner. Ideally, find an FRO that will work with reusable containers. Reusable containers can be a significant cost-saver and are better for the environment.

The Santa Clara County Food Recovery Program implements SB 1383 Edible Food Recovery regulations on behalf of: Campbell, Cupertino, Gilroy, Los Altos, Los Altos Hills, Los Gatos, Milpitas, Monte Sereno, Morgan Hill, Mountain View, Palo Alto, San Jose, Santa Clara, Saratoga, Sunnyvale, and Unincorporated Santa Clara County. Program managed by Joint Venture Silicon Valley.

# Reporting for businesses and food recovery orgs



SANTA CLARA COUNTY  
**FOOD RECOVERY  
PROGRAM**

The Santa Clara County Food Recovery Program implements SB 1383 edible food requirements on behalf of the cities of Campbell, Cupertino, Gilroy, Los Altos, Los Altos Hills, Los Gatos, Milpitas, Monte Sereno, Morgan Hill, Mountain View, Palo Alto, San Jose, Santa Clara, Saratoga, Sunnyvale, and Unincorporated Santa Clara County.

### SB 1383 Edible Food Recovery Report Due May 1, 2024

You are receiving this email because we have not yet received a Food Recovery Report for **Ciara Low Bakes, 123 Main St., San Jose, 95113**. Senate Bill 1383 requires certain businesses to implement food recovery programs to ensure that surplus edible food does not go to waste. As a Tier One Business, **Ciara Low Bakes, 123 Main St., San Jose, 95113** is required to recover the maximum amount of surplus food to be compliant with SB 1383.

**Annual Food Recovery Reports are due May 1 for all Tier One Businesses, covering activities in 2023.** Use the link below to submit your Food Recovery Report. This is a unique reporting link for this business location only, and you are the only person receiving this email for your business. If you are not the correct recipient, please contact us or forward this email. *Note: You are required to report annually whether or not your business generates any surplus food.*

Links to the Spanish and Chinese translations of the report are below, however the report itself is in English.

如要閱讀中文版說明和問題, [請參閱本文件](#)

Para leer estas instrucciones y preguntas en español, [consulte este documento](#).

[Submit Food Recovery Report for Ciara Low Bakes, 123 Main St., San Jose, 95113](#)

7. You can reduce the amount of surplus food you generate by using prevention measures such as discounting items close to the "sell by" date, extending product life, and giving surplus food to employees or others. What prevention measures, if any, did you use during the Reporting Period to reduce the amount of surplus food generated? \*

*You may select multiple options.*

Select...

8. Please describe any other prevention measures used to reduce surplus food during the reporting period. (optional)

9. Did you hold contracts/written agreements with any Food Recovery Organizations/Services during the reporting period? \*

*As a reminder, SB 1383 requires that you have contracts/written agreements with each Food Recovery Organization/Service you work with.*

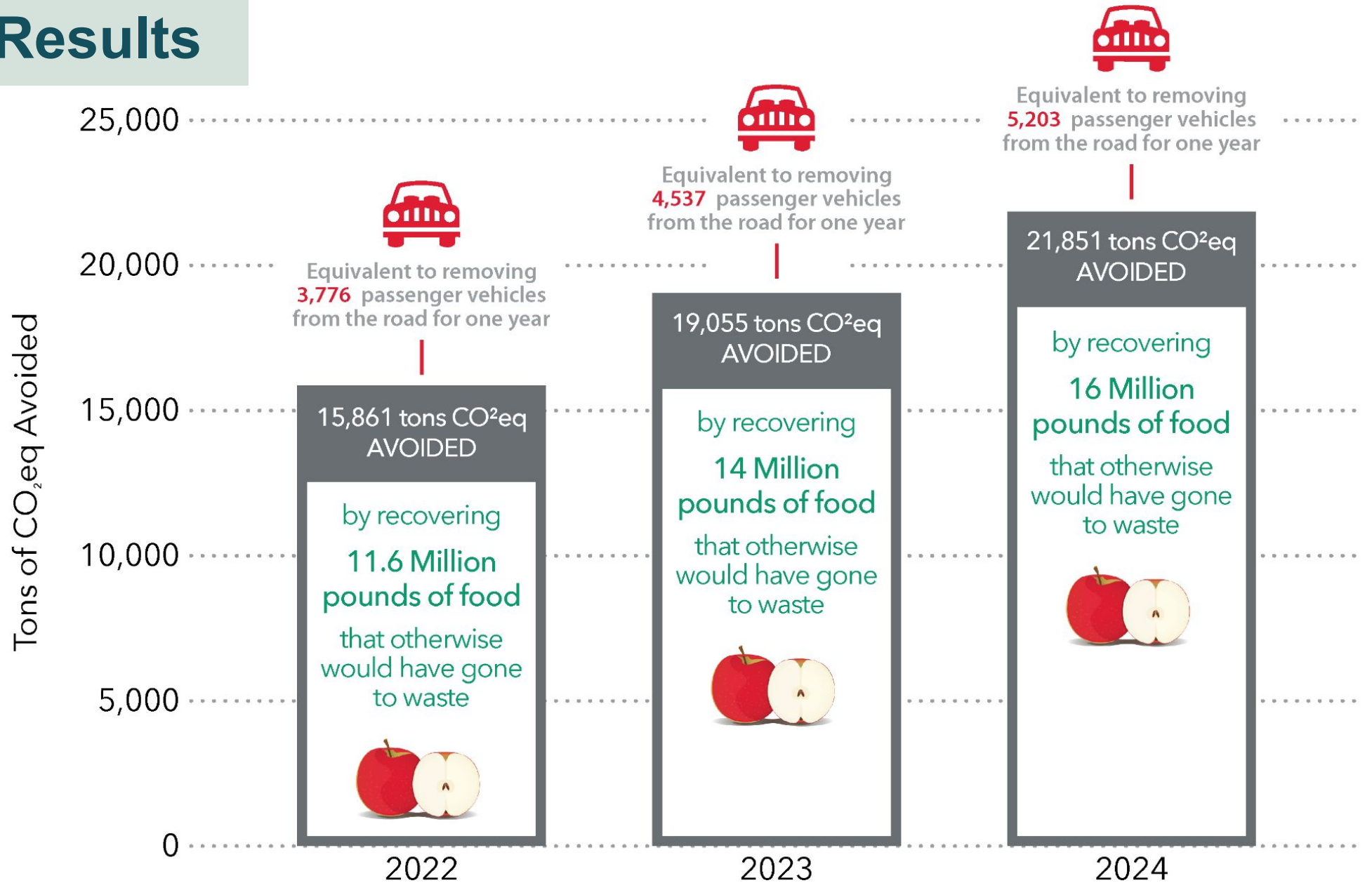
Select...

10. Please report the total number of pounds of food recovered by Food Recovery Organizations/Services from your business during the Reporting Period. \*

*You are required to track the pounds of food recovered. Your Food Recovery*

730 regulated entities reported, 73% of those required  
85 FROs (food recovery org) reported, 96% of those required to report

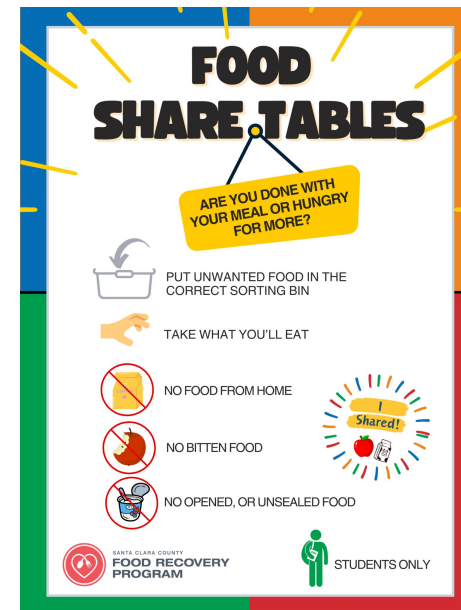
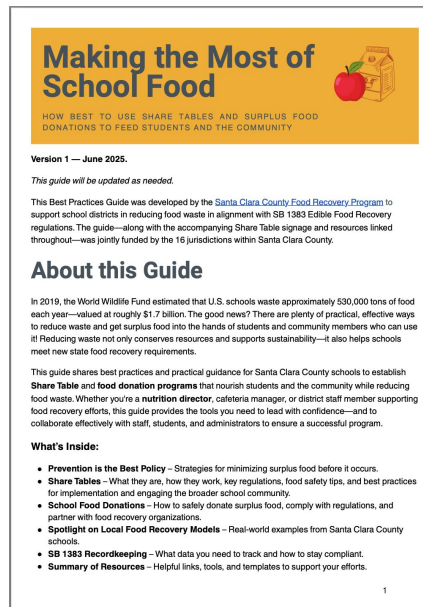
# Reporting Results



# School Food Waste Prevention, FY24-25

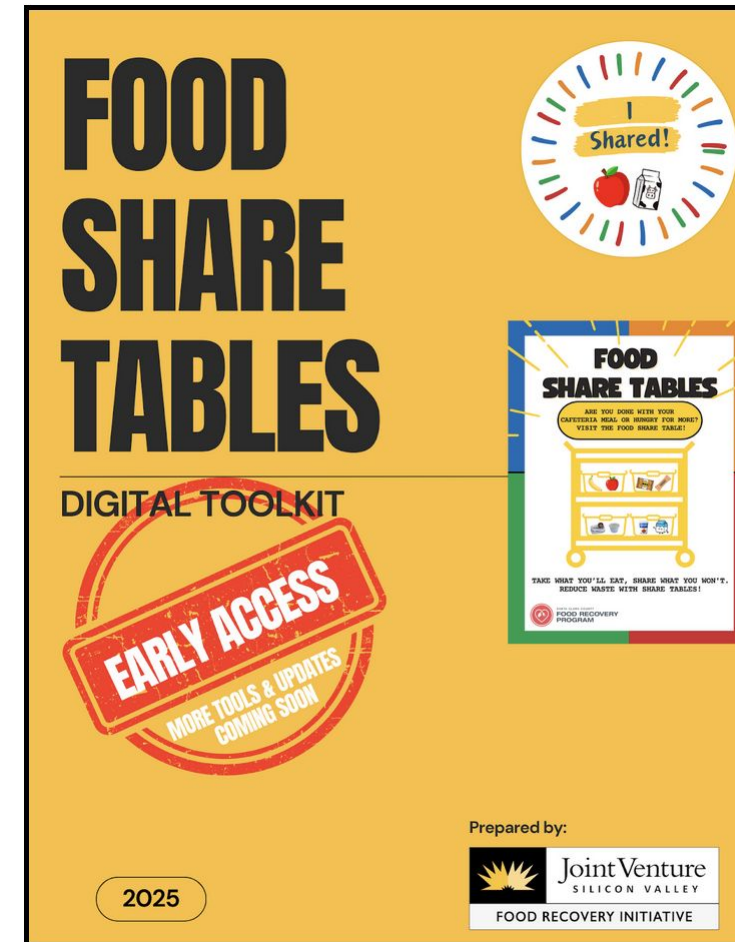


- Designed and provided **212 Share Table kits, 216 signage sets**
- Created a **“Best Practices Guide” for Food Recovery and Share Tables**



# Share Table Pilot & Resources (PHD 24-26)

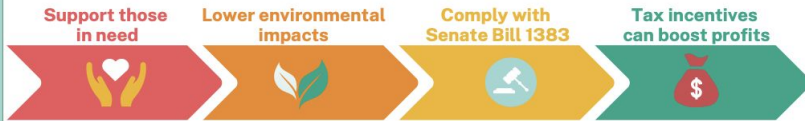
- Partnership with Public Health Department
- Worked w/ DEH on food waste reduction and access
- Piloted student engagement strategies at three schools:
  - Share Table video for students
  - Lunchtime games
  - Classroom presentations
- Measured change in Share Table use
- Created guide with resources for teachers, school administrators, and nutrition staff



# Exploring Tax Incentives, FY24-25

## Tax Incentives for Food Donation

### Benefits of Donating Surplus Food



Any California business may be eligible to take advantage of BOTH FEDERAL and STATE tax incentives as described here; consult with a tax advisor.

### Federal Enhanced Tax Deduction

#### IRS rules

##### Deduction Amount

Deduct up to double the cost or "adjusted tax basis" (ATB) of donated items. See sample calculation at right.

##### Eligible Taxpayers

Applies to all businesses: C-corps, S-corps, LLCs, partnerships & sole proprietorships.

##### Donation Requirements

Donations must be "apparently wholesome" food, made without the exchange of money, goods, or services.

##### Charitable Requirements

Donations must be used for charitable purposes and given to a 501c3 nonprofit organization, which must provide written documentation of the donation.

##### Limits

Total deductions are limited to 15% of a business' net income in a given year; excess deductions can be carried over for 5 years.

#### what is it?

An extra incentive to donate surplus food, allowing up to double the deduction compared with non-food items

#### how does it work?

A restaurant donates 100 lbs of chicken to a food charity.

The chicken costs the restaurant \$3/lb [direct costs + allocated indirect costs]

Adjusted Tax Basis (ATB) = \$300  
[100 lbs x \$3/lb]



The chicken sells for \$10/lb  
Fair Market Value (FMV) = \$1,000  
[100 lbs x \$10/lb]

Expected pre-tax profit margin: \$700 [FMV-ATB]  
50% of margin: \$350

The enhanced tax deduction is \$600, the LESSER OF two possible calculations...

ATB	\$300	ATB	\$300
+ 50% of margin	+ \$350	x 2	= \$600
	= \$650		

For details, see Internal Revenue Code 170(e)(3)(C)



SANTA CLARA COUNTY  
FOOD RECOVER PROGRAM  
Updated April 2025  
Informational only; does not constitute tax advice.



**Katie Hettinger**  
Tax Principal



**Nisha Golcha**  
Corporate Tax Practice Leader



# Webinar

## Example - Flow-Through Entity

	Sold	Donated	Discarded
Income from 100 lbs of Chicken	\$ 1,000	\$ -	\$ -
Other business income	\$ 2,600	\$ 2,600	\$ 2,600
<b>Total Income</b>	<b>\$ 3,600</b>	<b>\$ 2,600</b>	<b>\$ 2,600</b>
Basis (ATB) for Chicken	\$ 300	\$ 300	\$ 300
Pre-Tax Profit	\$ 3,300	\$ 2,300	\$ 2,300
Extra Tax Deduction	\$ -	\$ (300)	\$ -
<b>Income for Tax Purposes</b>	<b>\$ 3,300</b>	<b>\$ 2,000</b>	<b>\$ 2,300</b>
Tax (@29.6%)	\$ (977)	\$ (592)	\$ (681)
<b>After-Tax Cash</b>	<b>\$ 2,323</b>	<b>\$ 1,708</b>	<b>\$ 1,619</b>

# Reverse Donation Logistics, FY24-25

## DONATION REVERSE LOGISTICS for Food Businesses

### what is it?

When your food distributor or third-party logistics provider (3PL) uses its **know-how and operations to help you with the logistics around donating your surplus food** to people in need.



### how does it work?



### what to consider?



Do the frequency, amount, type, and timing of your donation needs line up well with your regular deliveries?



Could your distributor provide supplies for food donations or help with donation tracking/reporting?



What, if anything, would your distributor/3PL charge for the service?



Are you eligible for the enhanced tax deduction for food donation? Could that help underwrite any service costs?

Start a conversation with your 3PLs/distributors to see what's possible



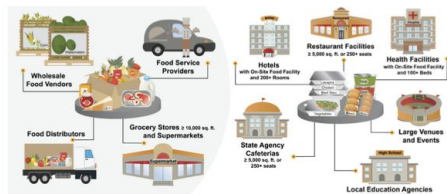
### why could it be beneficial?

No food business likes to waste surplus food, but the logistics can be a sticking point.

Donation pick-ups from a distributor/3PL can offer a **safe, reliable, convenient, and efficient** logistics solution, avoiding the need for extra coordination with recipient charities, and preventing the addition of more cars/trucks on the roads.

### who should consider it?

Any food business with surplus that could be used by food charities, but especially those required to donate surplus under CA law SB 1383.



## Logistics in the Charitable Food Sector

Gabrielle Tiven, LIDD



## Chefs to End Hunger

Jin Ju Wilder, Vesta Foodservice



## Southwest Traders/Starbucks

Shawn Lee, Southwest Traders



# Virtual Convening

# Affordable Housing Food Access



## COMMERCIAL KITCHENS AND GROCERY STORES

Donate surplus food to Food  
Recovery Organizations

## FOOD RECOVERY ORGS

Safely transport food to  
affordable housing sites

## HOUSING SITE STAFF / VOLUNTEERS

Facilitate regular food access  
for residents

## RESIDENTS

Have regular, convenient,  
dignified access to food

# Expanding Storage and Processing Capacity: Recovered Food Hubs

## Stakeholder Engagement for 3 Hubs

- Surplus Storage and donation redistribution and processing
- Collaboration, Climate Resilience, & Disaster Preparedness
- Sunnyvale Community Services: North Hub
- Homefirst: Central Hub
- South County Community Services: South Hub



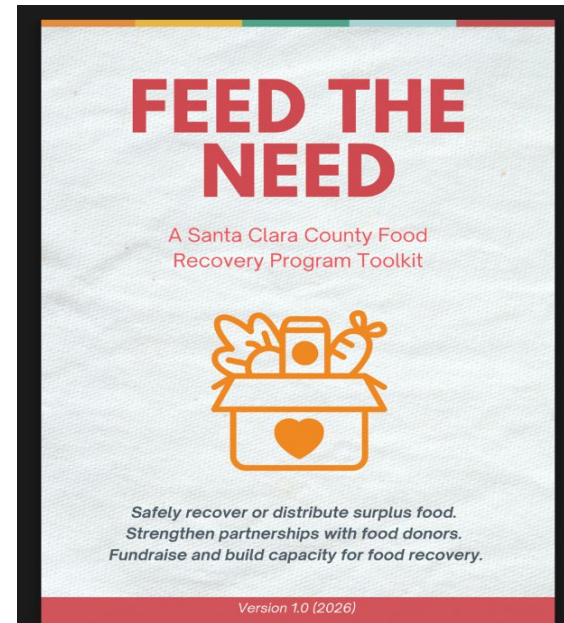
# Enhanced Engagement Toolkit FY 25-26

## Food Business Tools: Preventing Food Waste

- ❖ Connect FROs doing prepared food recovery with those interested, for sustained learning

## FRO Engagement Toolkit and Cohort

- ❖ Develop collateral and content to support FROs in expanding generator engagement based on recommendations in the *Making the Most* report



# Collaborations across the Bay Area and state

## CRRA Edible Food Recovery Technical Council

- Industry-specific templates- multiple jurisdictions using locally
- Funding conversations
- Join us!

**How to Safely Recover Food**  
Health Facilities with On-Site Food Facility

Following these practices can help you safely recover your surplus food in compliance with local ordinances. Items marked with \* are necessary to comply with the new Senate Bill 1383.

**Reduce. Stop waste from the start**

- Conduct a food waste audit. Conduct surveys or evaluate current methods of food holding and delivery to determine the top reasons for generation of surplus meals by using an 'a la carte' ordering system. That way each patient is served only the food they request.
- Consider whether equipment upgrades are needed to ensure food is consumed, such as plate warmers to keep patient meals hot during delivery.
- For buffet style meal service, put out less food at the start and replenish more often. Provide bread, garnishes and condiments upon request.
- Consider making excess food available for your staff to consume or take home, while ensuring that these donations are tracked for reporting purposes.
- Educate operations and culinary staff about food waste prevention and donation procedures and involve them in waste reduction efforts.

**Plan Your Logistics**

- \* For SB 1383 compliance, you must contract with a Food Recovery Organization or Service (FRO/S). Please see this LOCAL LINK for a listing of available organizations
- \* Set a schedule that meets your storage space and operational needs while maximizing the freshness and amount of edible food for quick redistribution.
- Establish a dedicated area (in compliance with CalCode) for storing and labeling food designated for donation.

**Determine What to Donate**  
Confirm your FRO/S's specific donation policies. You may also use the information below as a guide:

Yes	No
<ul style="list-style-type: none"> <li>• Produce, dairy, meats</li> <li>• Fresh or frozen on or before the date on the package</li> </ul>	<ul style="list-style-type: none"> <li>• Spoiled, moldy or has bad color</li> <li>• Packaging is torn, contaminated, has holes, dents or broken seals*</li> </ul>

This template was designed to support local efforts in food recovery and SB 1383 compliance, not supersede them. Please check with your local Environmental Health Department and SB 1383 compliance officers about specific local rules and regulations. (Contact Info)

**Bay Area Counties meet monthly to focus on support for SB 1383 food recovery implementation.**



2022, 23 and 24 Conference



calrecycle.ca.gov/organics/slcp/education/

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## Local Implementation Examples

These resources are provided by local jurisdictions that are implementing organic waste recycling programs and edible food recovery programs.

SANTA CLARA COUNTY  
**FOOD RECOVERY PROGRAM**

County of Santa Clara  
[Santa Clara County Food Recovery Program](#)

LOS ANGELES COUNTY  
**FOOD DROP**

February SB 1383 Chat with CalRecycle- Edible Food Recovery Focus

### Panelists

- STOPWASTE**  
at home • at work • at school
  - Cassie Bartholomew: Program Manager, StopWaste
    - Cbartholomew@stopwaste.org
- Joint Venture SILICON VALLEY**
  - Robin Franz Martin: Executive Director, Food Recovery Initiative, Joint Venture Silicon Valley
    - Robin@jointventure.org
- RECREATE**  
WASTE COLLABORATIVE
  - Natalie Lessa: Co-Founder, Consultant, ReCREATE Waste Collaborative
    - Natalie@recreatecollab.com
- Solana Center**  
FOR ENVIRONMENTAL INNOVATION
  - Mallika Sen: Environmental Solutions Director, Solana Center for Environmental Innovation
    - Mallika.sen@solanacenter.org

MORE VIDEOS

CalRecycle

7:56 / 2:06:42

YouTube

Robin Franz Martin, Director, [robin@jointventure.org](mailto:robin@jointventure.org)  
[jointventure.org/initiatives/silicon-valley-food-recovery](https://jointventure.org/initiatives/silicon-valley-food-recovery)