

PRIORITY ISSUE AREA: Donating Excess Food During the COVID-19 National Emergency

Why Donate?

- The number of people in need is on the rise due to COVID-19: Emergency food assistance institutions, such as food banks, are facing greater need during the COVID-19 crisis. Under normal circumstances, food banks help to ensure that those who lack sufficient financial resources are able to obtain enough food; since the outbreak of COVID-19, these institutions are seeing an onslaught of need from vulnerable families and individuals as workplaces are cutting hours or shuttering their doors. According to Feeding America, the largest food bank network in the United States, under normal conditions [1 in 7 Americans rely on their network](#). This number will continue to rise as coronavirus cuts off access to food.
- Business closures are leading to excess food: As universities and other large institutions close or significantly reduce operations, many are left with excess food. Donating this food to emergency food assistance institutions can go a long way toward supporting their increased needs at this time.

Already, companies such as Disney Resort in California and Houston Rodeo operator RCS Carnival Group, and universities such as Harvard, Tufts, and Boston College have begun [donating their surplus food to local food banks following recent closures](#). More institutions can and should help provide food for those in need by donating their excess food!

Benefits and Protections: Tax Incentives & Liability Protection for Food Donation

- Protection for food donors: Organizations that donate food are [well-protected by laws designed to provide immunity from liability related to food donations](#). At the federal level, the Bill Emerson Good Samaritan Food Donation Act provides comprehensive protection for those providing or receiving donated food, so long as the food is donated to a nonprofit that distributes food to the needy, the ultimate recipient is not charged for the food, and the donations are made in good faith and meet food safety standards imposed by law. Some states provide even more protection. For more information, see our [legal fact sheet on the Emerson Act](#) and our [state liability protection fact sheets](#).
- Tax benefits for for-profit organizations: Institutions that donate food can take advantage of tax incentives, including the general federal tax deduction and [enhanced federal tax deduction](#) for food donation. While universities, as tax-exempt organizations, generally do not qualify for such incentives, companies generally are able to take advantage of the tax incentives available for food donation. The enhanced deduction generally offers up to two times the basis value of the product.

Where to Donate: Here are some quick ways to see where you can donate based on your location:

- See Feeding America's map of its [Nationwide Network of Food Banks](#)
- EPA's [Excess Food Opportunities map](#) shows food banks and other institutions that can accept donated or recovered foods
- [Food Recovery Network](#) (FRN) can help universities and companies that do not have a partnership or system in place to donate excess food. If you need support to find a nonprofit that can receive your food donations, do not have transportation capabilities to deliver surplus food, or have more excess food than local food assistance programs can receive, please contact Cassie Olovsson (cassie.olvsson@foodrecoverynetwork.org) or Erin Price (erin.price@foodrecoverynetwork.org).

Please Note: Many food banks are struggling to transport the large quantities of donated food. To the extent possible, universities and other private and government institutions should provide financial or operational assistance to help deliver food to food banks and to those relying on food banks.