



# Department of Education

Townsend Building  
401 Federal Street Suite 2  
Dover, Delaware 19901-3639  
[education.delaware.gov](http://education.delaware.gov)

**Cynthia Marten**  
Secretary of Education  
302-735-4000  
302-739-4654 (fax)

April 14, 2026

## MEMORANDUM

**TO:** Directors of Residential Child Care Institutions  
Other Appropriate Personnel

**FROM:** Aimee F. Beam, MS, RD *AFB*  
Director, Nutrition Programs

**RE:** **SY 2025-2026 Operational Memo #20**  
**Paid Lunch Equity Guidance for SY 2026-2027**

On April 13, 2026, the United States Department of Agriculture (USDA) Food and Nutrition Service (FNS) released the following document: SP 06-2026, Paid Lunch Equity: Guidance for School Year 2026-2027.

The purpose of this memorandum is to provide guidance to State Agencies (SAs) and School Food Authorities (SFAs) on the Paid Lunch Equity (PLE) requirements for School Year (SY) 2026-2027. This memorandum explains the PLE exemption provided in section 743 of the Continuing Appropriations, Agriculture, Legislative Branch, Military Construction and Veterans Affairs, and Extensions Act, 2026 (Public Law 119-37, the 2026 Appropriations Act), enacted on November 12, 2025.

The guidance is separated into two categories: SFAs that qualify for the PLE exemption and SFAs that do not qualify for the PLE exemption. For SY 2026-2027, SFAs with a positive or zero balance in the nonprofit school food service account as of June 30, 2025, are exempt from PLE pricing requirements found at 7 CFR 210.14(e). SFAs that had a negative balance in the nonprofit school food service account as of June 30, 2025, must follow PLE requirements according to 7 CFR 210.14(e) when establishing their paid lunch prices for SY 2026-2027. SFAs who fall into this category and have to follow PLE requirements for SY 2026-2027 will receive a memorandum from the SA with required next steps.

The document is attached for your review. If you have any questions or need assistance, please contact us at 302-857-3356.

Attachment: SP 06-2026

cc: Nutrition Team



## Food and Nutrition Service

U.S. DEPARTMENT OF AGRICULTURE

DATE: April 13, 2026

MEMO CODE: SP 06-2026

SUBJECT: Paid Lunch Equity: Guidance for School Year 2026-2027

TO: Regional Directors, Child Nutrition Programs, All Regions

State Directors, Child Nutrition Programs, All States

### **Purpose**

The purpose of this memorandum is to provide guidance to State agencies and school food authorities (SFAs) on the paid lunch equity (PLE) requirements for school year (SY) 2026-2027. This memorandum explains the PLE exemption provided in section 743 of the Continuing Appropriations, Agriculture, Legislative Branch, Military Construction and Veterans Affairs, and Extensions Act, 2026 ([Public Law 119-37](#), the 2026 Appropriations Act), enacted on November 12, 2025. This memorandum also provides guidance for SFAs that do not qualify for the exemption.

### **Guidance for Paid Lunch Pricing for SY 2026-2027**

Under the 2026 Appropriations Act, for SY 2026-2027, only SFAs that had a negative balance in the nonprofit school food service account as of June 30, 2025, shall be required to establish a price for paid lunches according to the PLE provisions in Section 12(p) of the Richard B. Russell National School Lunch Act (NSLA) ([42 U.S.C. 1760\(p\)](#)) and implemented in the National School Lunch Program (NSLP) regulations at [7 CFR](#)

Guidance documents lack the force and effect of law, unless expressly authorized by statute or incorporated into a contract. USDA may not cite, use, or rely on any guidance that is not available through their guidance portal, except to establish historical facts.

[210.14\(e\)](#). This memorandum provides notice that any SFA with a positive or zero balance in its nonprofit school food service account as of June 30, 2025, is exempt from PLE pricing requirements found at [7 CFR 210.14\(e\)](#) for SY 2026-2027. Therefore, the guidance that follows is separated into two categories: SFAs that qualify for the exemption and SFAs that do not qualify for the exemption.

### **SFAs Qualifying for the SY 2026-2027 PLE Exemption**

For SY 2026-2027, SFAs with a positive or zero balance in the nonprofit school food service account as of June 30, 2025, are exempt from PLE pricing requirements found at [7 CFR 210.14\(e\)](#).

Because the 2026 Appropriations Act affects one school year only, FNS recommends that State agencies maintain documentation that includes which SFAs are using the PLE exemption for SY 2026-2027 in order to demonstrate State agency oversight of this provision. This documentation should include a record that each SFA implementing the exemption had a positive or zero balance in the nonprofit school food service account as of June 30, 2025. This record could include documents such as a financial ledger or an attestation provided by the SFA. This documentation may be reviewed by FNS upon request.

While not required, exempt SFAs may still use the PLE tool to complete the steps necessary to determine their target SY 2026-2027 paid lunch price, consistent with Program regulations at [7 CFR 210.14\(e\)](#), and adjust their paid lunch prices accordingly. Please note, the SY 2026-2027 PLE tool and instructions will be provided in a separate communication.

Guidance documents lack the force and effect of law, unless expressly authorized by statute or incorporated into a contract. USDA may not cite, use, or rely on any guidance that is not available through their guidance portal, except to establish historical facts.

### **SFAs Not Qualifying for the SY 2026-2027 Exemption**

SFAs that had a negative balance in the nonprofit school food service account as of June 30, 2025, must follow PLE requirements according to [7 CFR 210.14\(e\)](#) when establishing their paid lunch prices for SY 2026-2027. SFAs may use the forthcoming Optional SY 2026-2027 PLE tool, or an equivalent procedure, to determine their required paid lunch prices.

In the PLE tool, or via the equivalent procedure, SFAs may use the prices they last charged students as the basis for their SY 2026-2027 paid lunch price calculation, even if those prices were charged during a year the SFA was not required to comply with PLE requirements. For example, SFAs that were exempt based on the FY 2025 Appropriations Act<sup>1</sup> may use prices charged during SY 2025-2026 to determine their PLE requirement for SY 2026-2027.

If an SFA did not charge for meals during SY 2025-2026, such as an SFA that operated the Community Eligibility Provision, Provisions 2 or 3, or a State funded non-pricing option and is returning to standard counting and claiming in SY 2026-2027, it may use the most recent paid lunch price data as the basis for its SY 2026-2027 paid lunch calculation. If an SFA is unable to find documentation of the last paid meal price charged to students, then it should follow FNS guidance for new SFAs found in [SP 39-2011, Child Nutrition Reauthorization 2010: Guidance on Paid Lunch Equity and Revenue from Nonprogram Foods](#).

---

<sup>1</sup> On May 14, 2025, FNS issued SP 13-2025, CACFP 10-2025, SFSP 06-2025 Full-Year Continuing Appropriations and Extensions Act: Effect on Child Nutrition Programs, notifying states that any SFA with a positive or zero balance in its nonprofit school food service account as of June 30, 2024, was exempt from PLE pricing requirements round at 7 CFR 210.14(e) for SY 2025-2026. <https://www.fns.usda.gov/schoolmeals/appropriations-act-2025-effect>

Guidance documents lack the force and effect of law, unless expressly authorized by statute or incorporated into a contract. USDA may not cite, use, or rely on any guidance that is not available through their guidance portal, except to establish historical facts.

Consistent with [7 CFR 210.14\(e\)\(4\)\(i\)](#), SFAs are not required to raise their paid lunch price by more than 10 cents for SY 2026-2027 from the last year they charged for paid lunches. SFAs may still choose to raise the price by more than 10 cents.

### **Reporting**

As a reminder, while SFAs that meet the 2026 Appropriations Act's criteria are exempt from the PLE pricing requirements, all State agencies and SFAs must continue to report paid lunch prices for SY 2026-2027, as required by [7 CFR 210.14\(e\)\(7\)](#).

State agencies are reminded to distribute this information to Program operators immediately. Program operators should direct any questions regarding this memorandum to the appropriate State agency. State agencies should direct questions to the appropriate FNS Regional Office.

Sincerely,

TINA  
NAMIAN

Digitally signed by TINA  
NAMIAN  
Date: 2026.04.13  
09:03:17 -04'00'

Tina Namian  
Deputy Associate Administrator  
Child Nutrition Programs  
U.S. Department of Agriculture

Guidance documents lack the force and effect of law, unless expressly authorized by statute or incorporated into a contract. USDA may not cite, use, or rely on any guidance that is not available through their guidance portal, except to establish historical facts.