

## 14. APPENDIX F:

### CALCULATE THE PERCENT DAILY VALUE FOR THE APPROPRIATE NUTRIENTS

There are two sets of reference values for reporting nutrients in nutrition labeling: 1) Daily Reference Values (DRVs) and 2) Reference Daily Intakes (RDIs). These values assist consumers in interpreting information about the amount of a nutrient that is present in a food and in comparing nutritional values of food products. DRVs are established for adults and children four or more years of age, as are RDIs, with the exception of protein. DRVs are provided for total fat, saturated fat, cholesterol, total carbohydrate, dietary fiber, sodium, potassium, and protein. RDIs are provided for vitamins and minerals and for protein for children less than four years of age and for pregnant and lactating women. In order to limit consumer confusion, however, the label includes a single term (i.e., Daily Value (DV)), to designate both the DRVs and RDIs. Specifically, the label includes the % DV, except that the % DV for protein is not required unless a protein claim is made for the product or if the product is to be used by infants or children under four years of age. The following table lists the DVs based on a caloric intake of 2,000 calories, for adults and children four or more years of age.

<i>Food Component</i>	<i>DV</i>
Total Fat	65 grams (g)
Saturated Fat	20 g
Cholesterol	300 milligrams (mg)
Sodium	2,400 mg
Potassium	3,500 mg
Total Carbohydrate	300 g
Dietary Fiber	25 g
Protein	50 g
Vitamin A	5,000 International Units (IU)
Vitamin C	60 mg
Calcium	1,000 mg
Iron	18 mg
Vitamin D	400 IU
Vitamin E	30 IU
Vitamin K	80 micrograms (µg)
Thiamin	1.5 mg
Riboflavin	1.7 mg

<i>Food Component</i>	<i>DV</i>
Niacin	20 mg -
Vitamin B6	2 mg -
Folate	400 µg -
Vitamin B12	6 µg
Biotin	300 µg
Pantothenic acid	10 mg
Phosphorus	1,000 mg
Iodine	150 µg
Magnesium	400 mg
Zinc	15 mg
Selenium	70 µg
Copper	2 mg
Manganese	2 mg
Chromium	120 µg -
Molybdenum	75 µg -
Chloride	3,400 mg -

In order to calculate the % DV, determine the ratio between the amount of the nutrient in a serving of food and the DV for the nutrient. That is, divide either the actual (unrounded) quantitative amount or the declared (rounded) amount (see next section) by the appropriate DV. When deciding whether to use the unrounded or rounded value, consider the amount that will provide the greatest consistency on the food label and prevent unnecessary consumer confusion. The nutrients in the table above are listed in the order in which they are required to appear on a label in accordance with 21 CFR 101.9(c). This list includes only those nutrients for which a DRV has been established in 21 CFR 101.9(c)(9) or a RDI in 21 CFR 101.9(c)(8)(iv).

## 15. APPENDIX G: DAILY VALUES FOR INFANTS, CHILDREN LESS THAN 4 YEARS OF AGE, AND PREGNANT AND LACTATING WOMEN

These values have not been codified, but have been published in the Federal Register to provide guidance to manufacturers for the nutrients listed (58 FR 2206 at 2213; January 6, 1993). The abbreviation "IU" is used for International Units, "mg" for milligrams, and "mcg" for micrograms. The abbreviation "µg" may also be used for micrograms. Also, the agency has modified the units of measure for four nutrients. Calcium and phosphorus values are expressed in mg and biotin and folate values in mcg (60 FR 67164 to 67174).

<i>Vitamin or Mineral</i>	<i>Infants</i>	<i>Less than 4 Years</i>	<i>Pregnant and Lactating Women</i>	<i>Units of Measure</i>
Vitamin A	1,500	2,500	8,000	IU
Vitamin C	35	40	60	mg
Calcium	600	800	1,300	mg
Iron	15	10	18	mg
Vitamin D	400	400	400	IU
Vitamin E	5	10	30	IU
Thiamin	0.5	0.7	1.7	mg
Riboflavin	0.6	0.8	2.0	mg
Niacin	8	9	20	mg
Vitamin B6	0.4	0.7	2.5	mg
Folate	100	200	800	mcg
Vitamin B12	2	3	8	mcg
Biotin	50	150	300	mcg
Pantothenic acid	3	5	10	mg
Phosphorus	500	800	1,300	mg
Iodine	45	70	150	mcg
Magnesium	70	200	450	mg
Zinc	5	8	15	mg
Copper	0.6	1.0	2.0	mg

## 16. APPENDIX H: ROUNDING THE VALUES ACCORDING TO FDA ROUNDING RULES

The following table provides rounding rules for declaring nutrients on the nutrition label or in labeling:

<i>Nutrient</i>	<i>Increment Rounding</i>	<i>Insignificant Amount</i>
Calories (1)	< 5 cal - express as 0	< 5 cal
Calories from Fat (1)(ii)	≤50 cal - express to nearest 5 cal increment	
Calories from Saturated Fat (1)(iii)	> 50 cal - express to nearest 10 cal increment	
Total Fat (2)	< .5 g - express as 0	< .5 g
Saturated Fat (2)(i)	< 5 g - express to nearest .5g increment	
Trans Fat (2)(ii)	≥5 g - express to nearest 1 g increment	
Polyunsaturated Fat (2)(iii)		
Monounsaturated Fat (2)(iv)		
Cholesterol (3)	< 2 mg - express as 0 2 - 5 mg - express as “less than 5 mg “ > 5 mg - express to nearest 5 mg increment	< 2 mg
Sodium (4)	< 5 mg - express as 0	< 5 mg
Potassium (5)	5 - 140 mg - express to nearest 5 mg increment > 140 mg - express to nearest 10 mg increment	
Total Carbohydrate (6)	< .5 g - express as 0	< 1 g
Dietary Fiber (6)(i)	< 1 g - express as “Contains less than 1 g” or “less than 1 g”	
Sugars (6)(ii)	≥1 g - express to nearest 1 g increment	
Soluble and Insoluble Fiber; Sugars (6)(i)(A)&(B)&(6)(ii)	< .5 g - express as 0	< .5 g
Sugar Alcohol (6)(iii)	< 1 g - express as “Contains less than 1 g “ or “less than 1 g”	
Other Carbohydrate (6)(iv)	≥1 g - express to nearest 1 g increment	
Protein (7)	< .5 g - express as 0 < 1 g - express as “Contains less than 1 g” or “less than 1 g” or to 1 g if .5 g to < 1 g ≥1 g - express to nearest 1 g increment	< 1 g
When declaring nutrients other than vitamins and minerals that have RDIs as a % DV (8)(iii)	express to nearest 1% DV increment	< 1% DV

(Continued)

<i>Nutrient</i>	<i>Increment Rounding</i>	<i>Insignificant Amount</i>
Vitamins & Minerals (express as % DV)	<p>&lt; 2% of RDI may be expressed as:</p> <p>(1) 2% DV if actual amount is 1% or more</p> <p>(2) 0</p> <p>(3) an asterisk that refers to statement “Contains less than 2% of the Daily Value of this (these) nutrient(s) “</p> <p>(4) for Vit A, C, calcium, iron: statement “Not a significant source of _____ (listing the vitamins and minerals omitted)”</p> <p>≤10% of RDI - express to nearest 2% DV increment  &gt; 10% - 50% of RDI - express to nearest 5% DV increment  &gt; 50% of RDI - express to nearest 10% DV increment</p>	< 2% RDI
Beta-Carotene (express as % DV)	<p>≤10% of RDI for vitamin A- express to nearest 2% DV increment  &gt; 10% - 50% of RDI for vitamin A- express to nearest 5% DV increment  &gt; 50% of RDI for vitamin A- express to nearest 10% DV increment</p>	

To express nutrient values to the nearest 1 g increment, for amounts falling exactly halfway between two whole numbers or higher (e.g., 2.5 to 2.99 g), round up (e.g., 3 g). For amounts less than halfway between two whole numbers (e.g, 2.01 g to 2.49 g), round down (e.g., 2 g).

When rounding % DV for nutrients other than vitamins and minerals, when the % DV values fall exactly halfway between two whole numbers or higher (e.g., 2.5 to 2.99), the values round up (e.g., 3 %). For values less than halfway between two whole numbers (e.g., 2.01 to 2.49), the values round down (e.g., 2%).