

WORKSHOP REPORT

Strengthening Gleaning Incentives for North Carolina Farmers



February 2024



From the Executive Director



“It’s painful because one in eight North Carolinians and one in six North Carolina children don’t always have enough to eat, while hundreds of millions of pounds of food grown in rich Carolina soil are being lost each year. It’s painful because farmers and farmworkers suffer financially when market prices sink and food is left unharvested. It’s painful because land acreage, soil, nutrients, water, and labor are wasted when the food that’s grown isn’t eaten. And it’s painful because of greenhouse gas emissions resulting from food left behind, lost, or wasted, at any stage of its journey.

What we’re really talking about today is food policy. And food policy touches the food system at every point. From price supports and incentives to farmers to grow this crop and not that one to just treatment of farm workers, to quality standards for commercial sale of fruits and vegetables, to whose seed, and what pesticides and soil enhancements can be used, to how we trace food from the farm to your refrigerator. It includes what happens to food that isn’t commercially harvested or that gets declared as “waste” anywhere in the food stream, what are the environmental consequences of food waste at which point in the system, who has access to what quality and quantity of food, and even whether it’s right that we’ve created separate food systems for the “haves” and “have nots” in our society.

Farmers participate in gleaning because they can, because their community matters do them, because they believe—like you and I do—that everyone deserves something healthy to eat.”

Lynette Johnson
Executive Director
Society of St. Andrew

About the Society of St. Andrew

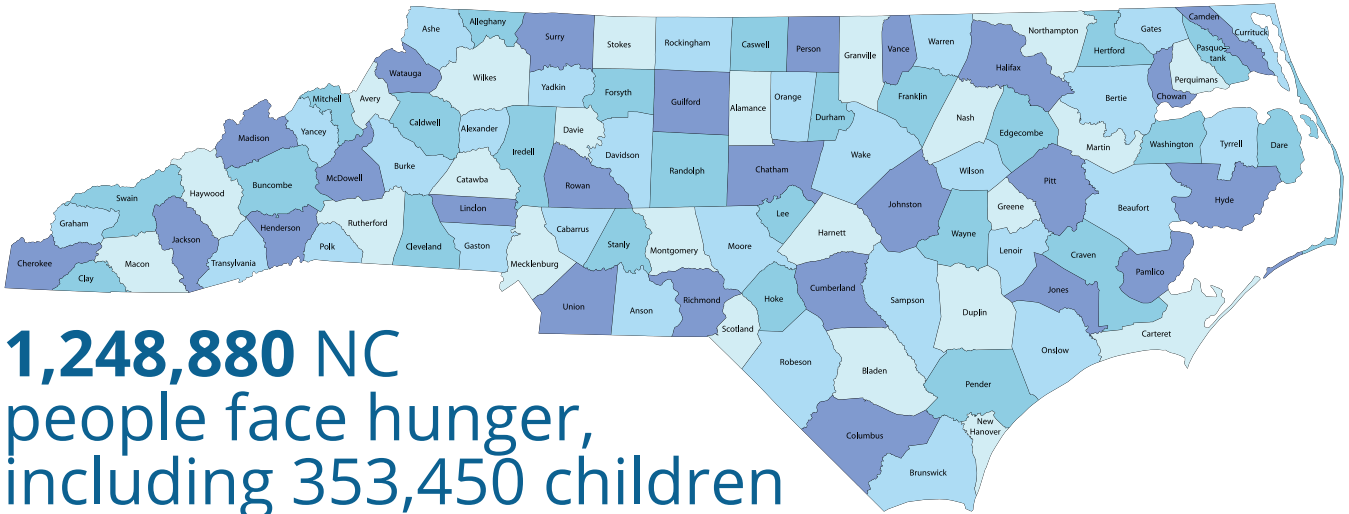


The Society of St. Andrew is a grassroots, faith-based, hunger relief nonprofit organization working with all denominations to bridge the hunger gap between the billions of pounds of food wasted every year in this country and the millions of Americans who live in poverty. For over 30 years, they have worked with donors, volunteers, and farmers to glean nutritious excess produce from fields and orchards after harvest and deliver it to people in need across the United States.

What hunger looks like in North Carolina

1 in 8 North Carolinians face hunger

11.8% Food Insecurity Rate



1,248,880 NC people face hunger, including 353,450 children

1 in 6 Children live in homes facing food insecurity

\$774,541,000 more per year Dollars families need to meet their food needs.

\$3.51 average cost of a meal in NC



38.8% of households that receive SNAP benefits have children



Workshop participants represent stakeholders from across the food system.

Farmers have few options when a produce crop doesn't sell, or the harvesting cost means there won't be a profit. The [Duke World Food Policy Center*](#) (WFPC) and the [Society of St. Andrew](#) (SoSA) hosted a stakeholder workshop to explore strategies for encouraging North Carolina farmers to donate such crops through gleaning. The workshop, held on Feb. 9 in the Research Triangle Park, was supported by The Duke Endowment. Participants included farmers, extension agents, food bank representatives, philanthropic foundations, and researchers.

Gleaning usually involves collecting fruit and vegetables left on the field after conventional harvesting. It can involve picking crops that the farmer won't gather because of high harvesting costs and low produce prices. And gleaning can also include collecting excess foods from gardens, farmers markets, grocers, restaurants, state/county fairs, or any other sources in order to provide it to those in need.

Each year, 35,000-40,000 people glean with the Society of St. Andrew to pick up over 20 million pounds of fresh, nutritious food for their hungry neighbors.



“What can we do to make donating crops through gleaning a better option for farmers? What incentives would make a difference to them. And what barriers hold farmers back from allowing gleaning?”

Michael Binger
Regional Director of North and South Carolina,
Society of St. Andrew

* WFPC engagement with the convening was made possible by the Duke Endowment, and National Science Foundation award number 2115405. Any opinions, findings and conclusions or recommendations expressed in this material are those of the author(s) and do not necessarily reflect the views of the National Science Foundation.

Why focus on gleaning in North Carolina?



Lisa Johnson

With [10.9% of the NC population experiencing food insecurity](#), fresh produce is too valuable to waste. Lisa Johnson, a professor at NC State and independent consultant on food loss and waste, [estimates](#) that approximately 65% of the unharvested crop that remains in farmers' fields in NC is of wholesome and edible quality. [See Appendix A. North Carolina Food Waste Policy Gap Analysis.](#)

Each year in NC, there are roughly 4,564 pounds of food per acre left on the field, she said. "This translates into 15.4 million tons of surplus food or roughly 350 pounds of available food for each food insecure person in North Carolina," she explained. Watermelon, cucumber, sweet corn, winter squash and sweet potato are the crops with the largest amounts.

"Food insecurity predicts poor diet quality and health, and increased healthcare expenditures," explains Lauren Sastre, Eastern Carolina University (ECU) professor and director of [Farm2Clinic Initiative](#), based in the Department of Nutrition Science. Even among those who don't face food insecurity, only one in ten Americans consume adequate fruits and vegetables.

Sastre runs the [HEALED Produce Rx](#) & Fresh Start Produce Rx health intervention programs. Through this research, she studies how fresh produce impacts health disparities in underserved patient groups in NC. By providing healthy produce to her patients with diabetes, Sastre [has measured](#) positive improvements in blood sugar metrics. Her patients experienced measurable improvements in blood sugar metrics.



Lauren Sastre

Visual depiction of how commercial food standards for appearance can leave a lot of edible produce unsellable.



Marketable
Meets current buyer specs but growers are unable to harvest, typically because the price does not cover harvest costs.

Edible
Off-size, blemished, misshapen, or miscolored but not under or over mature. Nutritious and safe.

Unfit
Damaged, diseased, decayed or over mature. Not suitable for human consumption

Policies to note in North Carolina

Allison Korn, a Duke law school professor, discussed the [Bill Emerson Good Samaritan Food Donation Act](#) and liability protections for farmers and organizations involved in food donation. The purpose of the Emerson act, enacted in July 1996, is to encourage the donation of food and grocery products to nonprofit organizations for distribution to needy individuals. A takeaway was that there are broad protections:

A nonprofit organization shall not be subject to civil or criminal liability arising from the nature, age, packaging, or condition of apparently wholesome food or an apparently fit grocery product that the nonprofit organization received as a donation in good faith from a person or gleaner for ultimate distribution to needy individuals. - Emerson Act



Allison Korn

“There hasn’t been a single court case against farmers with issues related to food safety, and that while there are nuances, sincerity of intent provides

a defense unless there is gross negligence,” she explains.

SoSA also provided participants with a description of their umbrella insurance coverage for gleaners and farmers. [See Appendix B.](#)



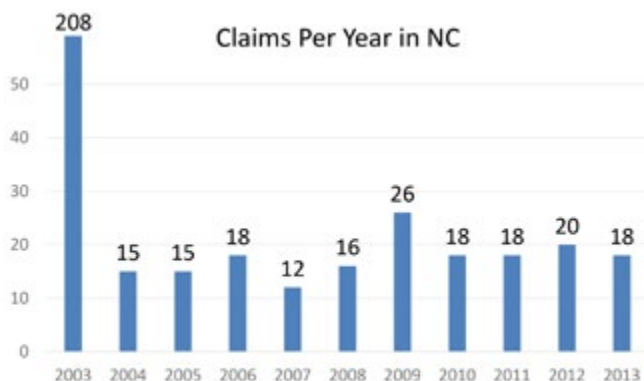
Matt Peljovich

Matt Peljovich, a Duke senior who has [worked closely with the WFPC to investigate the NC tax landscape for gleaning](#). NC had a tax credit available to farmers until 2013, but it provided minimal financial benefit, resulting in low participation. (See figures below.) The key takeaway is that for farmers, the tax incentive was not

enough to outweigh the perceived burden of gleaning and the paperwork involved in filing for the tax credit. [See Appendix C.](#)

Peljovich said other states are trying different approaches to tax incentives for farmers, including higher tax credit amounts based on wholesale or fair market value, and in some cases, a portion of transportation costs.

Total claims of the NC Gleaned Food Tax Credit from 2003-2013. Average financial value of claimed tax creditm 2003-2013. Source: NC DOR.



Farmer perspectives

Professor Norbert Wilson, director of the WFPC, presented research of former Duke student Samantha Schulteis. Schulteis interviewed 23 farmers along the East Coast to find out what motivates participation in gleaning. She [found that gleaners are often motivated more by social and environmental considerations ahead of financial ones.](#) [See Appendix D.](#)



Trevor Hyde

Wake County extension agent Trevor Hyde discussed the challenges of scaling food donations from farms and incentivizing donations. "How to we make the right choice the easy and right choice for farmers?" he asked.

One suggestion was

to promote gleaning as a potential agritourism activity to draw people to farms. Members of the public could participate in gleaning, and also make direct purchases from the farms if desired.

Chip Simmons, a food safety officer specializing in fresh produce with the NC State extension office, highlighted some of the barriers associated with gleaning. [Good Agricultural Practices](#) (GAP) certification can be a significant consideration, he explained. With GAP, production sites have to be cognizant of the biohazard risks associated with visitors on their property if they want to sell into the supply chains of major aggregators or vendors.

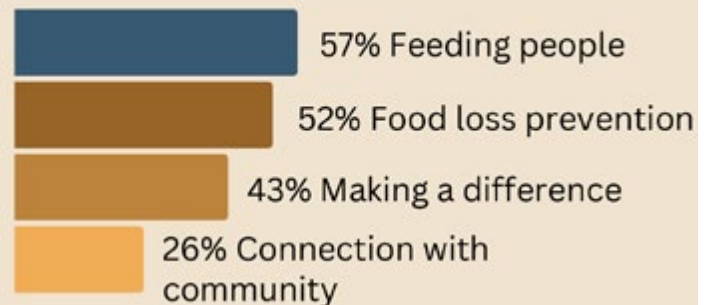


Chip Simmons

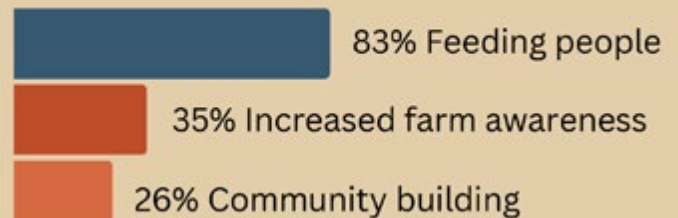
Simmons suggested that gleaning organizations have at least one person on each gleaning team who has been certified in GAP. "You'll find that farmers are much more willing and open to talking with you about gleaning if they know you understand their safety standards," he advised.

Schulteis farmer interview results. Social benefits of gleaning to farmers and society

Personal Benefits (to farmer)



Societal Benefits



Schulteis farmer interview results. Environmental benefits of gleaning to farm and globally

Farm-scale Benefits



Global Benefits



Solutioning session

Mayme Webb-Bledsoe, an assistant vice president in the Office of Durham & Community Affairs, facilitated a solutioning discussion. The group's conversation was lively, with potential solutions grouped into five categories: 1) farmer support; 2) food as medicine; 3) community engagement and farmer recognition; 4) economic policies and incentives; and 5) legislative changes. SoSA plans to use this feedback in their operational planning.

CHALLENGE QUESTION:

In what ways can we strengthen incentives for North Carolina farmers to benefit when they actively participate in gleaning across the state?

Farmer Support

- Create an alert network for farmers to announce a need gleaners and/or direct farm sales
- Help farmers with taxes and tax preparation related to gleaning
- Create collective tax incentive filing for shared resources
- Establish congregation "food hubs"
- Create local farmer co-op programs for before gleaning to maximize their opportunity to sell for fair market value
- Create markets for UGLY but edible food
- Offer liability/safety training for gleaners
- Brand and promote gleaning as best practice in operations

Food as Medicine

- Subsidize local CSA produce prescription programs and use gleaned foods
- Integrate healthcare system and gleaning in creative ways
- Increase funding from healthcare partners & data collection
- Offer grant funding for farmers to grow food as medicine specifically
- Promote food as medicine

Consensus focused solution ideation session





Mayme Webb-Bledsoe, facilitator

Community Engagement and Farmer Recognition

- Create recognition programs for farmers
- Create marketing campaigns to farmers (personal connections)
- Offer visible farmer recognition such as signage, web badges, social media to signal "great neighbor" and "great environmental steward"
- Celebrate farmers as community partners in visible, locally relevant ways
- Show appreciation through gifts and recognition
- Drive commerce to gleaner farmers as reciprocity – storytelling is key

Legislative Changes

- Build a policy case for a generous NC tax credit that is financially beneficial to small/medium farms in particular
- Remove cap on tax break
- Reinstate tax break with no requirement to claim break as income
- Higher tax incentive
- Allocate more farm to table funds
- Place market value on donation and give tax write off
- Subsidize gleaned food aggregation and shipping (also send food back to farmers)
- Develop financial incentives that farmers want

Economic Policies and Incentives

- Create ways to increase farm labor force
- Change USDA categorization from specialty to essential
- Ease farmer liability concerns
- Strengthen institutional sourcing policies

Speaker Bios

Lynette Johnson is the executive director of the Society of St. Andrew (SoSA). Her first assignment with the organization took her to Nashville, where she served as Regional Director for Tennessee and Alabama. She extended SoSA's gleaning network into Tennessee and oversaw day-to-day operations in both states, putting 14 million servings of nourishing produce on the tables of Alabamians and Tennesseans at risk for hunger in just three years. She previously directed Church Relations at SoSA's national headquarters and worked with congregations throughout the country to promote the Society of St. Andrew's ministry, resources, and giving and volunteer opportunities. Lynette grew up in Huntsville, Alabama, one of five children in a NASA family. She holds a B.A. in Religion from the College of William & Mary and an M.A. in Christian Education from Scarritt Graduate School.

Dr. Lisa Johnson is a specialist in food loss in agriculture and food recovery strategy. She is a seasoned horticulturist with a broad range of experience in local, organic, sustainable, conventional, and biotech food and agriculture. Her work has been highlighted in Forbes, Huffington Post, American Vegetable Grower magazine, Scienceline, and many other outlets. She holds a Ph.D. in Horticultural Science from NC State University.

Dr. Lauren Sastre is an Assistant Professor with Eastern Carolina University's Nutrition Science department. She is the Director of the Farm to Clinic (F2C) Program, an initiative that focuses on addressing health disparities with under-served patient groups across various programs address both social determinants of health (food insecurity, access to healthy food) as well as behavioral risk factors associated with chronic disease (e.g. diet, physical activity) that combined are estimated to comprise 70% of the causative factors for patient's health outcomes. She holds a Ph.D. in Nutrition Science from the University of North Carolina at Greensboro.

Dr. Allison E. Korn is Clinical Professor of Law at Duke University and Director of the Health Justice Clinic. Her teaching and scholarship focus on law, policy, and practices that impact vulnerable individuals' and communities' access to justice. She also writes about emerging methods in clinical teaching. Allison is a graduate of Roanoke College, where she was the David Bittle Scholar, and earned her J.D. from the University of Mississippi School of Law. While in law school, she co-founded the Student Hurricane Network, a national network of more than 5,500 law students advancing the cause of social justice in communities affected by Hurricanes Katrina and Rita.

Matt Peljovich is an undergraduate research assistant with Duke University's World Food Policy Center. Matt is a senior studying public policy at Duke. His past research has explored ways to reform federal budget processes, promote student voting in times of a pandemic, and measure how representative our elected officials are. He is interested in food policy because of its interdisciplinary nature—combining research into agriculture, economics, and social policy—and for its power to help those in the local community.

Rev. Dr. Norbert Wilson is the Director of the World Food Policy Center. He is a Professor of Food, Economics, and Community at Duke Divinity School, with a joint appointment in the Sanford School of Public Policy at Duke. Professor Wilson's research touches on several food issues, such as access, choice, food waste and domestic food systems. Before joining Duke Divinity School, Wilson was a professor of food policy at the Friedman School of Nutrition Science and Policy (2017-2020). He was also a professor of agricultural economics at Auburn University (1999-016). While at Auburn, Wilson served as a deacon at St. Dunstan's, the Episcopal Student Center of Auburn University (2011-2016). He was an economist/policy analyst in the Trade Directorate (2004-2006) and the Agriculture Directorate (2001-2002) of the Organization of Economic Development and Cooperation (OECD) in Paris, France.

Trevor Hyde is the Local Foods Agent and Family and Consumer Sciences Agent for Wake County Cooperative Extension and has been in the role since 2021. He brings his professional experience in urban farming and background in education to his role with Extension, focusing on systems-based solutions to create a more sustainable local food market environment to Wake County and the surrounding counties that have more productive farmland. He currently manages the \$7.4 million Wake County Food Security Plan, leading projects which focus on farms, farmers, and aggregators, to build our local capacity to produce and source local food.

Dr. Otto “Chip” Simmons is a researcher and extension agent with NC State, and serves as Area Specialized Extension Agent for Fresh Produce Food Safety supporting Eastern NC. His background is in environmental and public health microbiology with research focusing on the development and implementation of methods to detect and quantify bacterial, viral, and parasitic pathogens and indicator organisms in water, soil, and air. He focuses on pre-harvest food safety for fresh produce, looking at disinfection of irrigation and process water for the fresh produce industry and determining the sources, transport, and fate of microbial pathogens in produce production environments.

Mayme Webb-Bledsoe is the Assistant Vice President, Duke-Durham Neighborhood Partnership & Community Development. She plans and implements strategies through an empowerment model. Mayme is a Technology of Participation (ToP) qualified trainer, and provides support and technical assistance to community partners, non-profits, local government, civic groups and the private sector in six Southwest Central Durham neighborhoods through the Quality-of-Life Project. She holds a bachelor’s degree in psychology from UNC-Charlotte and a Master of Science in Higher Education from Iowa State University, with a concentration in Organizational Development.

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Appendix A

North Carolina Food Waste Policy Gap Analysis

Policy Category	Status	Policy Recommendations and Potential Advocacy Opportunities
Organics Disposal Bans and Recycling Laws	No Policy North Carolina currently has no organics disposal ban for food waste.	<ul style="list-style-type: none"> Enact an organic waste ban or mandatory organics recycling law for all commercial generators. Introduce a solid waste disposal tip fee that would help incentivize waste diversion while generating a revenue stream to fund food waste prevention and diversion programs. Cities or counties may be able to enact their own organic waste bans for food waste or establish incentive programs for food donation or waste diversion because they have the power to develop their own solid waste disposal plans. Incentive programs can come in the form of recognition, certification, or regulatory relief. <p>Note: Progress on the recommendations below, particularly in the areas of Liability Protection, Tax Incentives, Organics Processing Permitting, Food Systems Plans, and Solid Waste Management Plans, can help make food waste reduction more common, which can lower barriers to implementing policies like a disposal ban.</p>
Date labeling	Moderate Policy North Carolina imposes date labeling requirements (date shucked or sell-by date) only shellfish. The date labeling laws neither explicitly prohibit nor expressly allow past-date food donation.	<ul style="list-style-type: none"> Establish guidelines expressly allowing the donation or the freezing of food after the quality-based date and educate businesses about donation. Launch education campaigns and guidance documents that promote consumer awareness and education on the meaning of date labels. Capitalize on the number of legislative enactments and resolutions related to the prevention of food waste to issue new date labeling regulations, in alignment with federal guidance.
Food Donations Liability Protections	Moderate Policy North Carolina provides liability protection for donors and distributors of donated food and includes a presumption of good faith. Liability protection seems to cover donations that are eventually supplied for a small fee: The law does not mandate that food donations be distributed for free, though it does not explicitly allow sale for a small fee. Liability protections do not cover food donated directly to needy individuals.	<ul style="list-style-type: none"> Provide liability protection for certain “direct donations” made by food businesses to those in need. Provide explicit liability protection for donations of food products past their quality-based date. Provide explicit liability protection for donations sold by distributing nonprofits at a low price (either through legislation or through clarifying guidance).
Tax Incentives for Food Rescue	No Policy North Carolina offers no tax deductions or credits for donation of food	<ul style="list-style-type: none"> Offer tax incentives to offset the costs of food donation, including the cost of transporting donated food. Offer a tax credit for donation by farmers.

Policy Category	Status	Policy Recommendations and Potential Advocacy Opportunities
Organics Processing Infrastructure Permitting	Strong Policy North Carolina has a regulatory tier that includes source-separated food and an exemption from permitting for small-scale and/or community composting operations. The state also has a separate permitting pathway in solid waste regulations for anaerobic digestion of source-separated food waste.	<ul style="list-style-type: none"> • Ensure that permitting requirements are kept up-to-date with best practices for composting. • Bolster the market for finished compost by enacting procurement requirements for commercial developers and/or government agencies (e.g., mandatory consideration of a bid for use of compost).
Food Safety Policies for Share Tables	Moderate Policy North Carolina has established safety guidance for food donation and share tables but does not explicitly encourage the adoption of share tables.	<ul style="list-style-type: none"> • Amend existing guidance to explicitly encourage the adoption of share tables. • Promote opportunities for schools to increase rescue through share tables and other methods.
Food Systems Plans, Goals, and Targets	Moderate Policy North Carolina has robust regional food systems plans that consider food waste, and it is in the process of developing a state food systems plan. No framework yet exists to achieve the targets to be identified.	Once the Center for Environmental Farming Systems releases its report on North Carolina food resiliency, the state could create opportunities to coordinate with existing regional food system stakeholders and establish state infrastructure to support the goals of the report.
Plans Targeting Solid Waste	No Policy North Carolina does not have a current solid waste management plan or waste diversion goals. The state has developed a 2020 Organics Recycling Study.	<ul style="list-style-type: none"> • Develop a statewide solid waste management plan and provide updated specific waste diversion goals and recommendations for management of food waste through prevention, donation, rescue, and/or processing through composting or anaerobic digestion. • As a near-term action, develop an organics management plan to address food waste while a comprehensive solid waste management plan is being developed.
Climate Action Goals	Moderate Policy North Carolina has a climate action plan, established through executive order, that calls for 40 percent emissions reductions below 2005 levels by 2025.	<ul style="list-style-type: none"> • The 2020 Climate Risk Assessment and Resilience Plan recommends improving efficiency in the food system and reducing food waste as a component of climate action. To strengthen this policy, consider tasking specific departments with actionable next steps for advancing emissions reductions in the context of reducing food waste. • Pass local climate action goals and plans to draw the connection between emission reductions and food waste reduction and to advance local efforts.
Grants and Incentive Programs Related to Food Waste Reduction	Moderate Policy North Carolina offers grants and a special tax treatment of recycling and resource recovery equipment and facilities. It also offers tax exemptions that include recycling equipment. Although support for food rescue is included, it is limited or subsumed by other waste programs. Additionally, free business support is offered through a Recycling Business Assistance Center.	<ul style="list-style-type: none"> • Explicitly provide funding and grant opportunities for food loss and waste prevention of food rescue.

Appendix B

Summary Society of St. Andrew Current Liability Coverage

General Liability

Insures your organization, members, board members, employees, volunteers, and most organizations you control for claims for negligence involving your premises, sponsored activities (on-or-off premises) operations, products (including food preparation), construction, athletics, and the use of non-owned watercraft.

Coverage for Personal and Advertising Injury does not include claims brought by an Affiliated Entity that allege wrongful eviction, wrongful entry into a premises, libel or slander.

Medical Expenses

Covers expenses of members, guests and volunteer workers who are injured on your premises or while participating in your sponsored activities on or off premises. Covers expenses incurred and reported to us within three years of the injury. This coverage is provided regardless of fault.

For members, guests, and volunteers:

- Injuries from athletic and physical training activities are covered on an excess insurance basis.
- Injuries from other activities are covered on a primary insurance basis.

Sexual Misconduct or Molestation Liability

Protects your organization and, while acting within the scope of their duties, your members, officers, board members, employees and volunteers. No protection is provided to anyone who participated in the act of sexual molestation or misconduct.

Appendix C

North Carolina's Gleaning Tax Credit

NORTH CAROLINA'S GLEANING TAX CREDIT HOW DID IT WORK



THE IDEA:

Giving tax incentives to farmers who participate in gleaning is thought to be a potentially useful tool to increase participation.



NC PUBLIC POLICY EFFORT TO INCREASE GLEANING:

North Carolina established a tax credit equal to 10% of the gleaned crop's market value in 1984. The credit was repealed in 2013 for tax simplification reasons.



THE DATA:

Did North Carolina farmers use the gleaning tax credit, and therefore see it as an incentive to participate in gleaning?

SMALL NUMBERS OF FARMERS USED THE NC GLEANED CROPS TAX CREDIT (GCTC)

Tax Year	# of Farmers Using Credit	Total \$ Claimed	\$ of Avg. Claim	\$ Avg. Value Today
2003	208	\$122,490	\$589	\$1,324
2004	15	\$14,295	\$954	\$1,938
2005	15	\$33,317	\$2,221	\$4,700
2006	18	\$24,994	\$1,389	\$2,975
2007	12	\$19,900	\$1,658	\$2,900
2008	16	\$11,554	\$722	\$1,122
2009	26	\$49,176	\$1,891	\$3,523
2010	18	\$17,232	\$957	\$1,590
2011	18	\$10,974	\$610	\$819
2012	20	\$19,991	\$999	\$1,302
2013	18	\$43,506	\$2,417	\$3,103

Source: NC Department of Revenue annual individual income tax extracts. Dollar amounts as reported by taxpayer.

Source: Calculated by WFPC

How Does North Carolina's GCTC Compare to Tax Incentives in Other States?

State	Type	Amount	Annual Cap	Status
North Carolina	Credit	10% of crop market price		Repealed in 2013
Arizona	Deduction	100% of crop wholesale price or most recent sale price		Active
California	Credit	15% of crop wholesale price 50% of transportation cost		Active
Colorado	Credit	25% of crop wholesale market price	See footnote	Repealed See footnote
Iowa	Credit	15% of crop fair market value	\$5,000	Active
Maryland	Credit	100% of crop wholesale market value	\$5,000	Active
Missouri	Credit	50% of crop value	\$2,500	Active
New York	Credit	25% of crop fair market price	\$5,000	Active
Oregon	Credit	15% of wholesale market price		Active
Pennsylvania	Credit	55% of crop value		Active
Virginia	Credit	50% of crop value	\$30,000 statewide cap of \$500,000	Active
West Virginia	Credit	30% of crop fair market value	\$5,000	Active

Source: Agriculture and Farming Credits, n.d.; Credit for Gleaned Crop, 1983; Tax Incentives and Food Donations for Gleaning Organizations, 2023; Updated Tax Credits and Expansion to Certifications Offer Maryland Farmers New Resources, 2023.

Colorado had two applicable tax credits: a "Crop and livestock contribution credit" and a "Food contributed to hunger relief charitable organizations credit." Both were set at 25%. The former had a cap of \$1,000, expired in 2023, and was only available to corporations. The latter had a cap of \$5,000, expired in 2020, and was available to all taxpayers. Both had similar requirements, but the former excluded products like eggs and milk (Hunger Relief Income Tax Credit & Crop and Livestock Contribution Corporate Income Tax Credit, 2018).

About this Research

Analysis of the North Carolina Gleaned Crops Tax Credit (GCTC) was conducted by Duke University World Food Policy Center undergraduate research assistant Matt Peljovich under the direction of Jack Daly, and Professor Norbert Wilson. Peljovich is a senior majoring in public policy.

Explanation of NC GCTC Statistics

Due to space limitations in the design of the NC D-400TC (individual) tax credit form, the GCTC was combined with a variety of other tax credits into a miscellaneous category for reporting purposes through TY2002: eight credit types were combined within the catchall category such that data for the GCTC were not separately identifiable.

Beginning with the TY2003 return design, the configuration section of the return for reporting the GCTC consisted of a checkbox (fill-in circle) for each of six taxes along with a single space for reporting the sum of all credit types that were indicated by a fill-in circle.

For example, if a taxpayer checked off only gleaned crops and reported a value, then the count/amount would be indicated in the above numbers; if, however, a taxpayer indicated multiple credit types (e.g., gleaned crops and property taxes on farm machinery), the data would not be accounted for in the above information because the count/amount could not be uniquely identified with the gleaned crops tax credit type.

Appendix D

What Motivates Farmers to Say Yes to Gleaning?



Social Impact of Gleaning



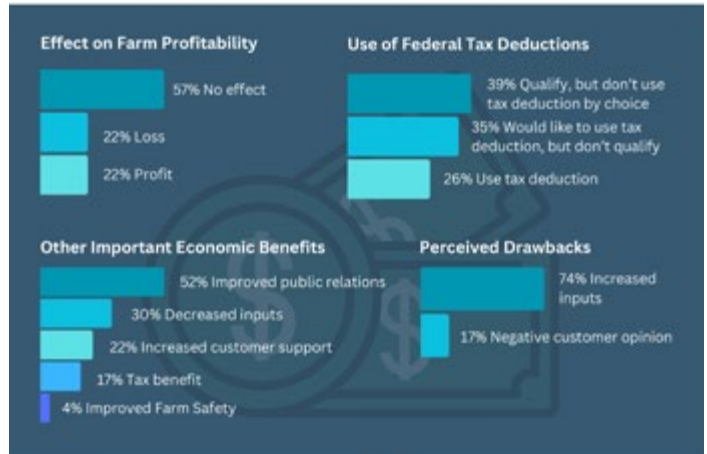
Environmental Impact of Gleaning



Key Takeaway: Every farmer understands problems related to food loss differently, so gleaning organizations should approach food loss from several different angles when engaging with prospective farmers.

Key Takeaway: Gleaning organizations could talk with prospective farmers in a politically sensitive manner on the relationship between food loss and environmental problems affecting farmland.

Economic Benefits of Gleaning



Key takeaway: Federal-level tax deduction did not seem to be a significant motivator for farmers to participate in gleaning.

About this Research

Study interviewees included 23 fruit/vegetable growers from rural, suburban or urban farms in Connecticut, North Carolina, Pennsylvania, and South Carolina who participate in gleaning.

Research findings suggest that farmers recognize social, environmental, and economic benefits of gleaning participation. Farmers in our study were most motivated to participate in gleaning due to social benefits, specifically hunger reduction. Economic benefits were not as incentivizing as expected, based upon findings from previous studies. Participants generally did not recognize the connection between gleaning and environmental benefits, such as emissions reductions. The findings suggest that gleaning organizations should place special emphasis on the hunger-reduction aspects of their work. There is also opportunity for gleaning organizations to inform prospective farmers of gleanings' wide-ranging benefits, especially related to the environment.

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