



EXECUTIVE INSIGHTS

The EPR Inflection Point: Understanding the Impact of Extended Producer Responsibility Regulations in the Packaging and Waste Value Chain

The packaging and waste sectors in the U.S. are at an inflection point, as new extended producer responsibility (EPR) regulations are set to shift costs, incentives and investment opportunities across the entire value chain. Drawing on L.E.K. Consulting's deep experience advising across packaging, waste, consumer products and sustainability, this *Executive Insights* examines how EPR laws are redefining the economics of the value chain.

An introduction to the EPR landscape

EPR is a regulatory framework that shifts greater financial accountability for waste management from local governments and taxpayers to the companies that place products on the market, known under the framework as "producers." Producers bear direct responsibility for a portion of the system's cost of waste collection, treatment and recycling. Typically, these costs are managed through membership to a producer responsibility organization (PRO), which collects fees and reinvests them into recycling and waste management systems.

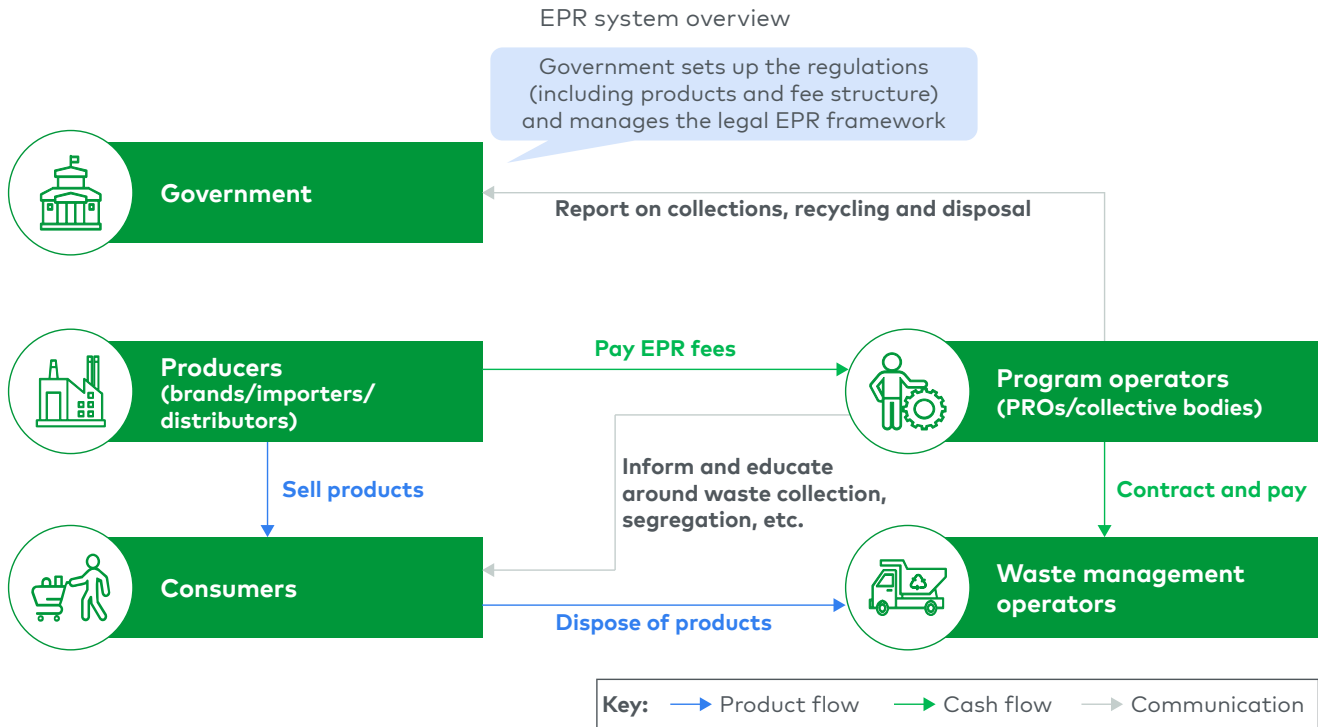
In the U.S., the Circular Action Alliance (CAA) is currently the only approved PRO implementing paper and packaging EPR laws. It is operational in the six states that have completed their selection processes: California, Colorado, Maryland, Minnesota, Washington and Oregon. Maine is still reviewing candidates and has not yet chosen a PRO.

Beyond transferring financial responsibility, EPR frameworks also aim to improve waste collection and recycling rates, incentivize circularity and encourage environment-friendly

packaging design. Fee structures vary by program and product size, and schemes may combine different approaches. Some apply flat fees (based on producer size) or weight-based fees, while others employ eco-modulated models, charging lower rates for products with positive environmental attributes, such as higher recycled content or improved recyclability.

Within a typical EPR system, financial responsibility, material flows and reporting obligations move between parties (see Figure 1).¹

Figure 1

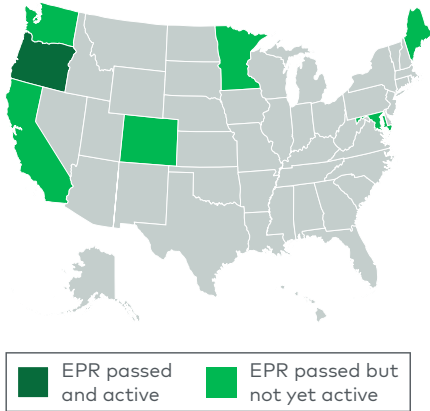


Note: EPR=extended producer responsibility; PRO=producer responsibility organization
Source: L.E.K. research and analysis

Packaging EPR frameworks have been operating for decades across Europe, Canada and parts of Asia, where they have achieved measurable gains in recycling rates and design innovation. The first EPR regulations in the U.S. were implemented in 1991 to prevent hazardous waste from rechargeable batteries leaking out of landfills. There is no federal legislation, but seven states have passed EPR laws since 2021, with Oregon’s Plastic Pollution and Recycling Modernization Act becoming the first to take effect, in July 2025 (see Figure 2).

Figure 2

Packaging EPR landscape in the US



State	Passed (year)	Active (year)	Fee model	Penalties
Oregon	2021	2025	Flat fee for small producers; two-part fee for larger producers: weight-based + eco-modulated fee	Up to \$25K per day
Maine	2021	2027	Flat fee for small producers; eco-modulated/weight-based for others; additional fees to incentivize lower impact	Up to \$100 per package
California	2022	2027	Fees based on collection/processing cost + eco-modulated from two years in	Up to \$50K per day
Colorado	2022	2026	Fixed for smaller producers; cost-based + eco-modulated for larger producers	\$5K-\$20K (first day), then per-day fees
Minnesota	2024	TBD	Annual fee (weight/unit-based) + eco-modulated fee	\$25K-\$100K per day
Maryland	2025	2028	Fees based on collection/processing costs + eco-modulated fee	\$5K-\$20K per day
Washington	2025	2030	Combination of fixed, eco-modulated and weight-based fees	\$1K-\$10K per day

As of November 2025

Note: EPR=extended producer responsibility
Source: L.E.K. research and analysis

Since Oregon was the first state to officially put packaging EPR into effect, it provides a useful example to examine in greater depth. It is important to recognize, however, that the scope, operational mechanisms, targets and legal definition of a “producer” will vary across states.

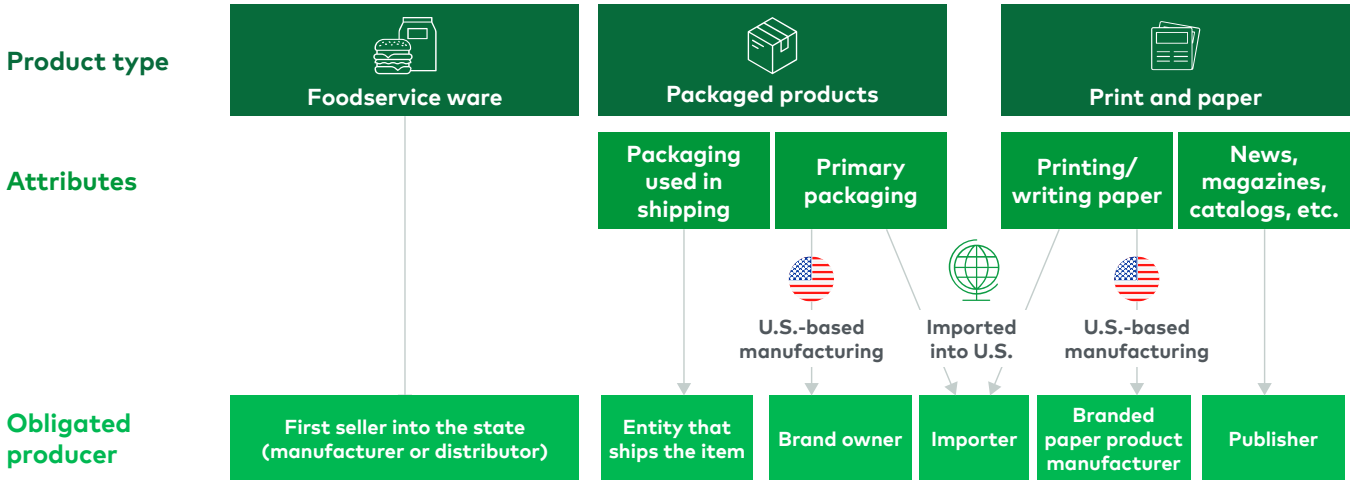
The Oregon law applies broadly to foodservice ware, packaged goods and printed paper, and assigns accountability according to the type of covered product. While specific exemptions exist, such as the exclusion of goods covered under Oregon’s Bottle Bill and prescription drug packaging, most packaging types are covered by the state’s EPR regulations, regardless of whether the packaging is discarded by households, businesses or others.²

It is also important to note that Oregon’s program is currently subject to ongoing federal litigation. In February 2026, a federal court allowed key Dormant Commerce Clause and due process claims to proceed and temporarily blocked enforcement against members of the National Association of Wholesaler-Distributors while leaving the law otherwise in effect.³ Although this ruling does not change the overall cost outlook for the broader market, the eventual outcome could influence how Oregon and other states design producer obligations, oversee PROs and set fees in future packaging EPR programs.

Under the Oregon framework, the obligated producer varies by product type, with responsibility assigned to the entity best positioned to influence packaging choices. This includes manufacturers, distributors, brand owners and importers. Obligations are designated across product categories, illustrating the principle of assigning a single accountable entity per covered product (see Figure 3).

Figure 3

How producer obligations differ by product type under Oregon’s EPR law



Note: EPR=extended producer responsibility
 Source: L.E.K. research and analysis

With this producer-funded recycling economy now underway in Oregon and soon to be activated in other states, the packaging sector is approaching a structural turning point, creating urgency for members of the packaging and waste value chain to understand the potential impact. As producers begin to finance the collection, processing and recycling of packaging waste, funding flows and incentives are being shifted across the value chain, reshaping commercial relationships and responsibilities.

The packaging and waste value chain under EPR: Which participants are affected?

The value chain affected by EPR in the U.S. spans the full life cycle, from raw material production and conversion through post-consumer collection, processing and recycling. Each participant interacts differently with EPR mandates, so understanding where and how these participants are positioned is critical to assessing the reach of EPR regulations and the redistribution of responsibility that it creates (see Figure 4).

Figure 4

Packaging and post-consumer waste management value chain



Note: CPG=consumer packaged goods; EPR=extended producer responsibility; PRO=producer responsibility organization
Source: L.E.K. research and analysis

EPR reshapes both the flow of costs and the distribution of incentives and pressures across the value chain. Producers become the primary source of system funding through PRO fees, which are then deployed downstream to expand and stabilize waste collection, sorting and processing infrastructure. The system also increases producer spending on compliance and reporting, opening up new value pools in data analytics, advisory services and life cycle assessments (LCAs).

Beyond these direct spend flows, packaging converters and raw materials suppliers face growing demand for designs and materials that minimize EPR cost exposure, though we expect most financial impacts to flow through as adjustments to cost of goods rather than structural shifts in margin. Overall, EPR introduces a structured flow of funds that reshapes operational priorities to support higher system performance and improved material recovery.

Impact on producers and analysis of EPR fees

Given their legal designation to fund the system and carry the reporting and compliance obligations, producers face the direct impact of EPR regulations. In most cases, the producer is the consumer packaged goods (CPG) brand owner, although importers, distributors and packaging converters may also bear responsibility, depending on how products are sold and packaged.

Producers are required to join and pay fees to a PRO, meet design and performance targets, and track and disclose packaging placed on the market. Some states extend requirements further, mandating LCAs and detailed design reporting from the major players. In Oregon, the largest 25 producers by weight must submit LCA disclosures on 1% of their EPR-regulated products every two years. The same requirement is also set to be introduced in Minnesota, though the timeline has yet to be specified.

Producer contributions are determined by the quantity and material type of packaging placed on the market, with rates designed to reflect both the cost of managing each material and the value that can be recovered from it. Materials that are more expensive to collect and process or that lack strong, responsible end markets incur higher per-pound fees, while widely recycled materials carry lower fees, reflecting their established recovery infrastructure and commodity value.

Producer contributions to the CAA, Oregon’s PRO, are broken down by material.^{4,5} Plastic accounts for the majority of total fee inflows, despite paper representing a higher share of overall EPR addressable tonnage. This demonstrates how the EPR framework forces materials with higher processing costs to contribute proportionally more to the system, with the aim of creating a financial incentive for material substitution (see Figure 5).

Figure 5

L.E.K.-estimated funding inflows for CAA by material

Illustrative: Oregon’s projected EPR fee collections by material type (2026)









*Composition of fee-assessable supply based on waste mix
 Note: CAA=Circular Action Alliance; EPR=extended producer responsibility
 Source: CAA; State of Oregon; L.E.K. research and analysis

PRO fees vary based on the product’s weight, format and material. Oregon’s fee rates cover 60 materials and range from \$0.01/lb to \$2.73/lb (see Figure 6).

Figure 6

Example EPR fees by material

	Material class	Material	EPR fee (\$/lb)
	Glass and ceramics	Glass bottles/jars and other containers	0.10-0.40
	Metal	<ul style="list-style-type: none"> Aluminum containers Steel containers 	<ul style="list-style-type: none"> 0.06-0.08 0.03
	Paper/fiber	<ul style="list-style-type: none"> Polycoated paperboard Aseptic and gable-top cartons Paperboard 	<ul style="list-style-type: none"> 0.32-0.43 0.29-0.39 0.03
	Plastic – Flexible	<ul style="list-style-type: none"> HDPE (#2)/LDPE (#4) consumer flexible and film items (non-pallet wrap) Non-PE-based flexible and film items (PP, PLA, PHA, PHB) 	<ul style="list-style-type: none"> 0.54-0.72 1.07-1.43
	Plastic – Rigid	<ul style="list-style-type: none"> PET (#1) bottles, jugs and jars (clear/natural) HDPE (#2) bottles, jugs and jars (pigmented/color) PET (#1) thermoformed containers, cups, plates and trays PP (#5) other rigid containers, cups, plates and trays PS (#6) expanded/foamed hinged containers plates, cups, tubs and trays 	<ul style="list-style-type: none"> 0.17-0.23 0.19-0.25 0.55-0.74 0.32-0.43 1.94-2.58
	Wood and other organic	Wood and other organic materials	1.57-2.10

Note: EPR=extended producer responsibility; HDPE=high-density polyethylene; LDPE=low-density polyethylene; PE=polyethylene; PP=polypropylene; PLA=polylactic acid; PHA=polyhydroxyalkanoates; PHB=polyhydroxybutyrate; PET=polyethylene terephthalate; PS=polystyrene

Source: Circular Action Alliance; L.E.K. research and analysis

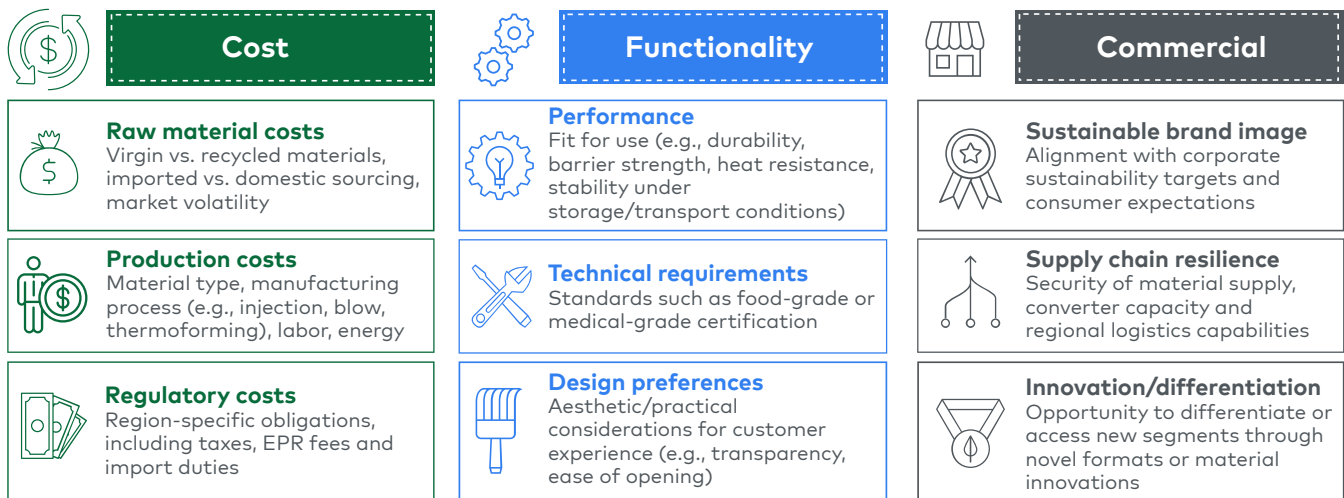
Under most EPR frameworks, there are opportunities for CPGs to reduce fees, including by improving the product-to-package ratio, increasing the proportion of post-consumer recycled content or completing voluntary LCAs.⁶ There is no specific stand-alone benefit for the use of bioplastics in the current plan. Recycled content is treated as an input to the LCA, and discounts depend on whether the LCA demonstrates a minimum 10% impact reduction (i.e., discounts are awarded based on impact reduction outcomes rather than the percentage of recycled content). In most mature EPR systems, as in the EU, these fee schedules are updated annually,⁷ and early programs in the U.S. suggest that a similar cadence will be followed.⁸

Noncompliance is costly, with civil penalties reaching up to \$25,000 per day in Oregon and, provisionally, \$50,000 per day in California.⁹

While EPR fees are an important new cost, they represent just one factor in overall packaging economics. Decisions to change packaging substrate, format and design must balance cost efficiency, functional performance and commercial objectives. For example, even in cases where lower EPR fees alter the cost competitiveness of packaging formats, switching may not be viable if it compromises functionality or increases supply chain risks (see Figure 7).

Figure 7

Framework of considerations for packaging decisions

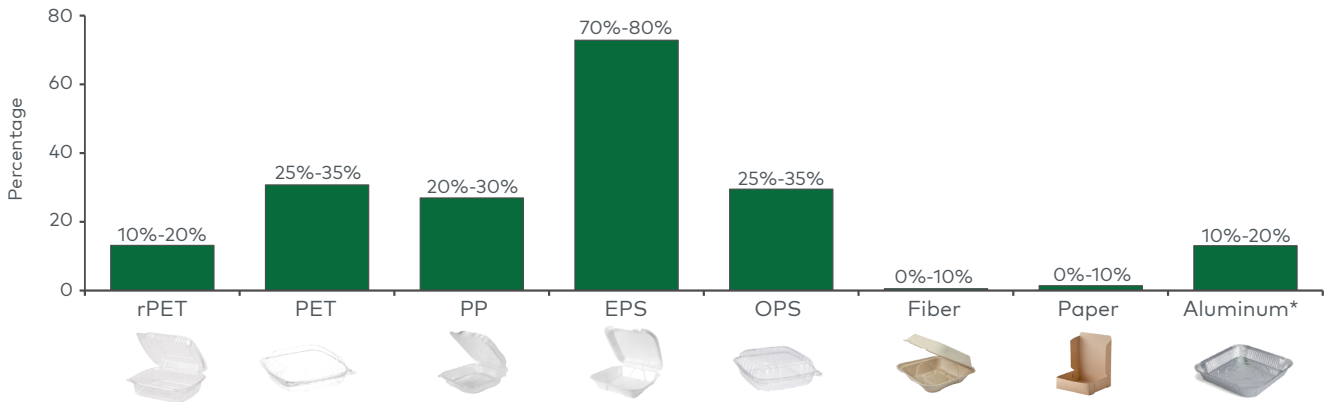


Note: EPR=extended producer responsibility
 Source: L.E.K. research and analysis

Looking at the costs in isolation, EPR fees layer onto existing cost considerations and could influence the relative attractiveness of different packaging formats, with EPR fees presented as a percentage of pre-EPR cost of goods sold per unit for common foodservice and shelf-stable formats under Oregon's draft fee schedule.^{10,11,12,13,14} This analysis is illustrative, highlighting how EPR could shift the balance between materials at the margin. However, it is important to view these fees in context, recognizing that short-term fluctuations in raw material prices or evolving trade policy have the potential to reshape cost structures more significantly than EPR fees alone (see Figures 8a and 8b).

Figure 8a

EPR fee as a percentage of pre-EPR cost per unit, by substrate — 9x9x3-in. single-compartment clamshell



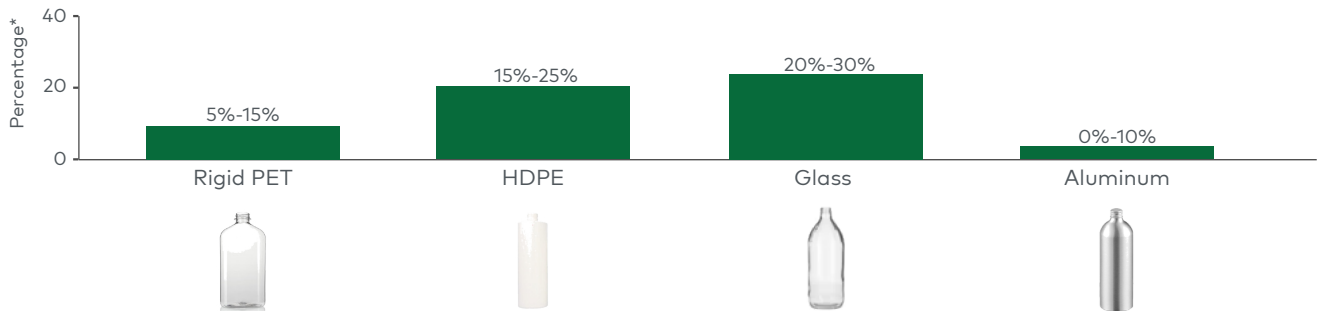
*Paper cover not included

Note: EPR=extended producer responsibility; rPET=recycled polyethylene terephthalate; PET=polyethylene terephthalate; PP=polypropylene; EPS=expanded polystyrene; OPS=oriented polystyrene; SKUs=stock-keeping units; assumes that raw materials are 60% of unit costs; raw material costs estimated based on unit weights of container SKUs and average North American feedstock prices for past 24 months as of October 2025

Source: ProPurchaser; Webrestaurant; Business AnalytIQ; Circular Action Alliance; L.E.K. research and analysis

Figure 8b

EPR fee as a percentage of pre-EPR cost per unit, by substrate — 500ml shelf-stable liquid container



*Bottle caps not included

Note: EPR=extended producer responsibility; PET=polyethylene terephthalate; HDPE=high-density polyethylene; SKUs=stock-keeping units; assumes that raw materials are 60% of unit costs; raw material costs estimated based on unit weights of container SKUs and average North American feedstock prices for past 24 months as of October 2025

Source: ProPurchaser; Expana; L.E.K. research and analysis

Across both categories, the analysis suggests that while EPR fees are unlikely to make one material decisively more costly than another, they can narrow cost gaps and drive decision-makers to reevaluate substrate choice in the context of potential alternatives.

For foodservice ware, the more relevant implication of EPR is not whether it displaces foam polystyrene/expanded polystyrene, or PS/EPS — which is already banned or restricted in six of seven packaging EPR states (the exception being Minnesota) — but whether it changes the relative economics among viable alternatives such as polypropylene (PP), polyethylene terephthalate/recycled polyethylene terephthalate (PET/rPET) and fiber-based formats.

In that context, EPR fees are unlikely to make one substrate categorically uneconomical, but they may narrow cost gaps enough to influence decisions at the margin, particularly where producers are already balancing performance, heat tolerance, product protection and sustainability commitments. This suggests that EPR will be most consequential as an incremental decision factor among commercially feasible options rather than as the sole driver of substitution.

An additional nuance comes from Oregon's treatment of specifically identified materials (SIMs). SIMs are materials or formats that have been highlighted by the Department of Environmental Quality (DEQ) as posing higher recycling costs or processing challenges or as lacking robust offtake markets for recycled materials. For these items, total EPR fees are made up of a base fee and an additional SIM fee that reflects the higher system costs. Eco-modulated discounts apply only to the base fee and do not reduce the SIM portion.

Thermoformed PET is one such format, with the SIM fee accounting for about 60% of the total EPR fee per ton. This means that although converting from virgin PET to rPET can reduce the base fee by up to 25%, this SIM charge remains unchanged. As a result, the financial benefit of shifting to rPET is smaller (a roughly 10% discount) for thermoformed PET than for non-thermoformed alternatives, highlighting the scope for further format innovation within foodservice ware.

For shelf-stable liquid primary packaging, relative cost-competitiveness among packaging options remains largely unchanged with the addition of EPR fees, though glass and high-density polyethylene (HDPE) containers face a slightly higher EPR fee when adjusting for differences in weight per unit. While current findings indicate that EPR fees alone may not drive substitution, expected annual fee escalations combined with broader sustainability commitments make the fees an increasingly important consideration in packaging decisions.

Overall, EPR introduces a new layer of accountability for producers but also establishes incentives for design and material efficiency. As programs mature and fee structures evolve, EPR is expected to become a more significant input in brand owner decision-making, particularly for formats facing higher long-term fee trajectories.

Upstream and downstream impacts on the packaging and waste value chain

Beyond producers, the impact from EPR regulations is distributed across the value chain to varying levels, with new cost and incentive structures creating secondary effects for every other participant.

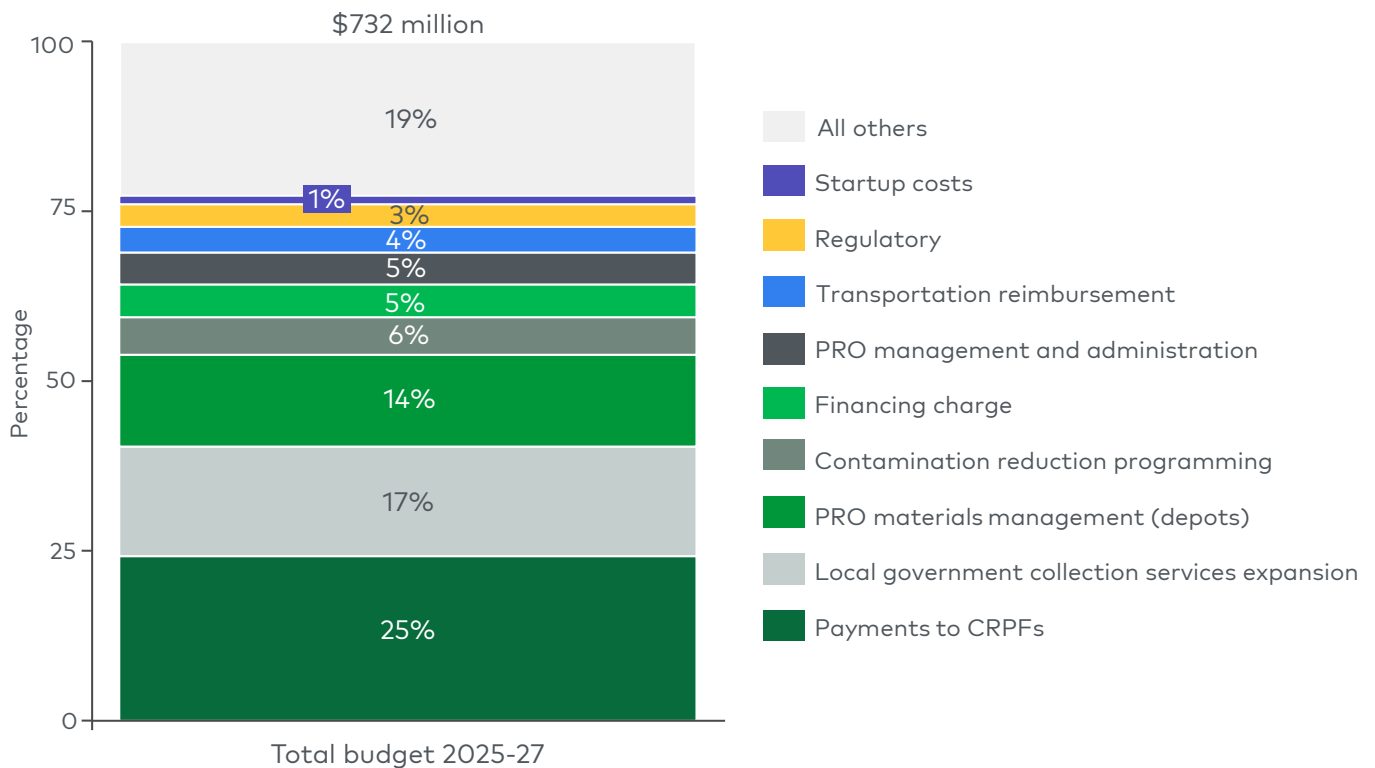
In Oregon, the CAA expects to raise and deploy more than \$700 million in the first two and a half years of its EPR program, with over 60% directed toward the waste management elements of the value chain. For the deployed funds, around \$185 million (25%) of funding is earmarked for commingled recycling processing facilities (CRPFs), \$120 million (17%) for supporting local governments with transportation and collection systems, \$100 million (14%) for the establishment of a depot network and \$40 million (6%) for funding contamination reduction efforts.

Other areas of investment include education programs, management and administration costs, and funding reserves. For example, under the CAA plan, investments in CRPFs include additional compensation to fund facility upgrades required under the Plastic Pollution and Recycling Modernization Act and to manage material cost fluctuations. For local governments, the budget reflects capital requirements for trucks, carts, the expansion of local depot services and significant upgrades to facilities (see Figure 9).

Figure 9

Program plan costs, Oregon

Cumulative EPR program costs, Oregon — CAA-approved plan 2025-27 (2025-27)



Note: EPR=extended producer responsibility; CAA=Circular Action Alliance; PRO=producer responsibility organization; RFP=request for proposal; CRPF=commingled recycling processing facility
 Source: CAA Oregon Plan (2025-27); L.E.K. research and analysis

For local governments and service expansion, CAA funding has been budgeted based on a comprehensive statewide survey conducted in 2024, which identified system needs and allowed the submission of funding requests across operations and education, containers, trucks, depots and reload facilities. Requests were ranked across six levels of priority, with full funding schedules for 2025-27 outlined in the approved CAA plan. For transportation reimbursement, a standardized hourly rate is used to cover materials transported more than 50 miles from depots to CRPFs, processors or responsible end markets. While funding allocations for the 2025-27 period have been defined, future budget rounds will provide opportunities for service providers and municipalities to gain incremental investment as system performance targets increase.

The level of funding outlined in the CAA plan represents a step change for the sector. In Oregon, the estimated \$70-per-resident allocation in 2027 is significantly higher than other established benchmarks, such as Belgium's long-running EPR scheme operating through Fost Plus PRO, which committed approximately \$26 per resident in the organization's 2024 budget.¹⁵ More than half of that budget was invested in the collection, sorting and post-sorting of residual streams. The impact of such funding on waste collection and processing activity is clear, with the EU-wide plastic packaging recycling rate increasing from 25.2% in 2005 to 40.7% in 2022 under EPR regulations.¹⁶ The CAA plan for Oregon aims for an even greater increase in recycling volumes, with statewide targets of 25% by 2028, 50% by 2040 and 70% by 2050.

Beyond the direct funding allocated to waste collection, processing and recycling expansion, given the need for detailed data tracking, LCAs and compliance oversight, EPR frameworks' granular reporting requirements and complex eco-modulated fee structures also drive positive outcomes for enabling service providers. Services that can provide material flow transparency, identify pathways to fee reduction and enable circular innovation and technologies that connect information from production through collection and recycling are particularly important, as they allow producers and regulators to monitor compliance in real time.

Importantly, the infrastructure and service implications of EPR extend beyond traditional recycling. Emerging U.S. programs increasingly recognize recycling and refill systems and composting as integral components of the broader materials management system. For example, Oregon's producer-funded Material Impact Reduction and Reuse Program provides grants and loans to support reusable and refillable products, repair and lifespan extension initiatives, pilot projects and technical assistance.¹⁷ Similarly, Minnesota's statute defines eligible infrastructure investments to include equipment and facilities that enable recycling and composting.¹⁸ Additionally, California's SB 54 needs assessment evaluates both existing

and required recycling/refill and composting infrastructure to inform producer budgets and implementation plans.¹⁹ As a result, EPR programs may direct capital not only toward sorting and recycling infrastructure but also toward the systems that enable recycling models and composting pathways where collection systems and end markets are in place.

EPR regulations also generate upstream effects as producers look to minimize their fee exposure through packaging choices. Converters are under growing pressure to deliver lower-impact packaging that reduces system costs and aligns with emerging compliance expectations. In Oregon, for example, switching to materials with lower fee rates (e.g., from rigid plastics to paper) can cut base EPR fees by more than half. Illustrative CAA modeling suggests that changing detergent packaging from an HDPE container, PP cap and PE label to just an HDPE film pouch would reduce base fees by 55%, while further packaging improvements supported by LCAs would achieve a 10%-20% additional reduction through eco-modulated bonuses.

These financial incentives can influence material mix shifts, prompting raw materials suppliers to shift their focus toward recycled feedstocks, bio-based alternatives and recovery of secondary materials. The rise of recycling business models further strengthens this trend by reducing the need for new inputs altogether, as refillable and reusable packaging often qualifies for reduced EPR fees under eco-modulated frameworks. Germany offers a useful example of the scale of potential change if recycling systems become mainstream, with approximately 35% of beer and water bottles now sold in refillable form.²⁰

For consumers, the effects of EPR are felt more indirectly. While producers may pass through part of their additional costs (fees, reporting, compliance, packaging redesign, etc.) to product pricing, evidence suggests that these impacts are modest relative to overall product costs and are frequently diluted across the supply chain. A comparative study of CPG products in different Canadian jurisdictions commissioned by the Oregon DEQ,²¹ for example, found net-neutral price differences for packaging and printed paper products between EPR and non-EPR environments. Using a basket of 17 common CPG products as the assessment point, EPR fees were found to represent up to 2.3% of individual product retail prices and there was limited consistent correlation between the magnitude of EPR fees and retail price changes.

Oregon's fee levels and retail prices are broadly similar in magnitude to those seen in mature Canadian programs, indicating that the Canadian evidence provides a reasonable directional proxy for U.S. schemes. A York University study on the potential impact of EPR on New York state estimates a 4%-6.5% modeled total impact on "basket of goods" pricing (packaged goods), which translates into an additional \$35-\$60/month in grocery costs for the average

family of four. While U.S. EPR programs are still in their early stages, the eventual impact on consumer prices is expected to be moderate and to vary by product type.

Given the impact that EPR regulations are expected to have across the packaging and waste value chain — namely, creating cost and regulatory burdens along with opening new pools of available capital — it is important that companies take a strategic approach to addressing these new regulations.

To learn more, please **contact us**.

Note: Sources are cited once, at their first point of reference only.

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