



What Does Federal Economic Crime Really Look Like?

UNITED STATES SENTENCING COMMISSION



United States Sentencing Commission

One Columbus Circle, N.E. Suite 2-500

Washington, DC 20002

www.ussc.gov

WILLIAM H. PRYOR JR.
Acting Chair

RACHEL E. BARKOW
Commissioner

CHARLES R. BREYER
Commissioner

DANNY C. REEVES
Commissioner

PATRICIA CUSHWA
Ex Officio

DAVID RYBICKI
Ex Officio



KENNETH P. COHEN
Staff Director

GLENN R. SCHMITT
Director
Office of Research and Data

January 2019

By Courtney Semisch, Ph.D.
Senior Research Associate, Office of Research & Data

TABLE OF CONTENTS

I.	Introduction.....	1
	Key Findings.....	2
II.	Overview of the Economic Crime Guideline (§2B1.1).....	3
	Objective & Methodology.....	4
III.	Overview of Economic Crimes for Offenders Sentenced Under §2B1.1.....	6
	Prevalence.....	6
	Geographic Trends.....	8
	Offender Characteristics.....	11
	Application of §2B1.1 Guideline Provisions for Economic Crime Offenders.....	14
	Role in the Offense.....	20
	Criminal History Category.....	25
	Sentences Imposed.....	27
IV.	Conclusion.....	30
V.	Endnotes.....	32
VI.	Appendices.....	36
	Appendix A.....	36
	Appendix B.....	38
	Appendix C.....	66

I. Introduction

Most federal economic crimes are addressed in section §2B1.1 of the federal sentencing guidelines. That section provides sentencing provisions for a broad variety of economic crimes. The title of the guideline demonstrates the breadth of conduct it covers: *Larceny, Embezzlement, and Other Forms of Theft; Offenses Involving Stolen Property; Property Damage or Destruction; Fraud and Deceit; Forgery; Offenses Involving Altered or Counterfeit Instruments Other than Counterfeit Bearer Obligations of the United States*. Convictions under more than 300 federal statutes fall under §2B1.1,¹ yet less than half of offenders sentenced under this guideline were convicted under a statute that identified specific prohibited conduct.² In 2017, most §2B1.1 offenders were convicted under a generic statute that proscribes fraud generally, such as fraud by wire, radio or television.³

Beginning in fiscal year 2013, the Commission identified and assigned a specific offense type for all offenders sentenced under §2B1.1 using both the statute of conviction and offense conduct. The Commission assigned each offender sentenced under §2B1.1 to one of 29 specific types of economic crime. This publication provides a brief description of the background and methodology for this new project and, for the first time, reports data on the prevalence, offender and offense characteristics, and sentences imposed for the different types of economic crimes committed by offenders sentenced under §2B1.1.

Key Findings

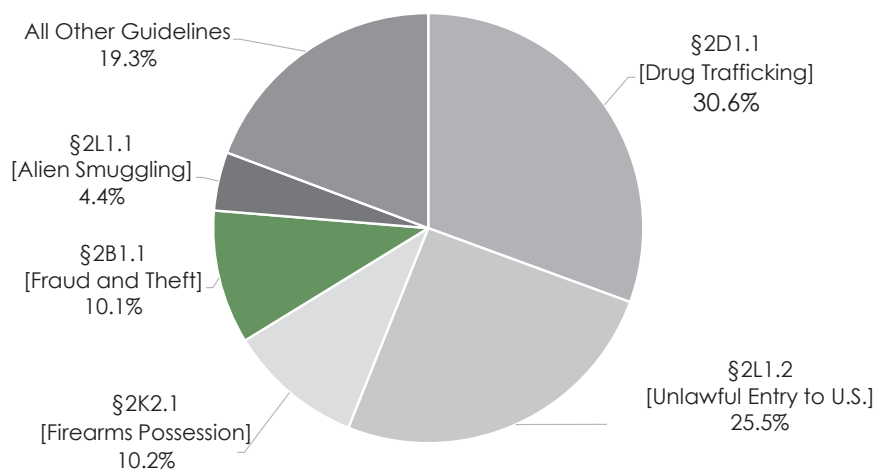
- The economic crime guideline (§2B1.1) accounts for approximately ten percent of the federal caseload and encompasses a wide variety of conduct.
- Embezzlement and theft offenders consistently accounted for about one-quarter of all economic crime offenders, ranging from 24.6 to 28.3 percent during the five years studied. Financial institution fraud and government benefits fraud offenders have also been among the top five most prevalent type of economic crime offenders.
- The offense severity, as measured by several guideline enhancements, varied significantly across the 17 specific types of economic crime that were the focus of this report. In particular, median loss amounts varied substantially, with four specific offense types involving median losses far exceeding the median loss amount for all economic crime offenders of \$131,750: securities and investment fraud (\$2,105,620), health care fraud (\$1,086,205), mortgage fraud (\$999,721), and government procurement fraud (\$739,455) and two specific offense types with the lowest median loss amounts: mail related fraud (\$1,815) and false statements (\$0). These differences are particularly noteworthy because the loss calculation is the primary driver of the guideline calculation under §2B1.1.
- The application rates of other guideline provisions measuring offense severity and offender culpability also varied significantly across the specific types of economic crime. For example, the victims enhancement applied in 78.1 percent of securities and investment fraud compared to 2.4 percent of false statements offenses, and the sophisticated means enhancement applied in 37.5 percent of advanced fee fraud compared to 0.6 percent of mail related fraud.
- The average sentences varied significantly across the specific types of economic crime. Securities and investment fraud offenders received the longest average sentences at 52 months, more than twice as long as the average sentence for all economic crime offenders of 23 months. False statements offenders received the shortest average sentence at five months.
- Offender characteristics also differed across economic crime types. For example, White offenders accounted for a substantial majority of securities and investment fraud (79.9%), computer related fraud (70.5%), and government procurement fraud (62.3%), while Black offenders accounted for the largest proportion of tax fraud (55.0%), identity theft (49.4%), and credit card fraud (45.0%).

II. Overview of the Economic Crime Guideline (§2B1.1)

Section 2B1.1 has existed, in some form, since the guidelines were initially promulgated in 1987. The guideline covers larceny, embezzlement, and other forms of theft; offenses involving stolen property; property damage or destruction; fraud and deceit; forgery; and offenses involving altered or counterfeit instruments other than counterfeit bearer obligations of the United States.⁴ Because of the breadth of economic crimes covered by §2B1.1, this publication will refer to that guideline as “the economic crime guideline,” although other guidelines cover crimes that could also be termed “economic crime.” See for example USSG §2T1.1 (Tax Evasion; Willful Failure to File Return; Fraudulent or False Returns).⁵

Section 2B1.1 consistently has been among the five most commonly applied guidelines. Figure 1 shows that in fiscal year 2017, offenders sentenced for drug trafficking (§2D1.1) and immigration (§2L1.2) offenses predominated, accounting for more than half of the federal caseload. Section 2B1.1, together with firearms possession (§2K2.1) and alien smuggling (§2L1.1) accounted for another one-quarter of the caseload.⁶ Section 2B1.1 offenders accounted for ten percent of offenders sentenced in 2017. This publication provides, for the first time, in-depth data for this key group of offenders.

**Figure 1. Federal Offenders Sentenced Under Chapter Two Guidelines
Fiscal Year 2017**



SOURCE: U.S. Sentencing Commission 2017 Datafile, USSCFY17. Of the 66,873 cases, 4,956 were excluded due to incomplete guideline application information.

Objective and Methodology

The Commission's objective was to systematically identify and classify the myriad of economic crimes sentenced under this one guideline. To do so, the Commission classified offenders using a hierarchical and mutually exclusive taxonomy of 29 specific types of economic crime developed by an interdisciplinary team of Commission staff from the Office of Research and Data, the Office of the General Counsel, and the Office of Education and Sentencing Practice. In developing these specific types of economic crime, the Commission worked to balance the sometimes-competing goals of providing a complete representation of the breadth of offenses sentenced under §2B1.1 with the practical need to provide a reasonable number of meaningful categories. The Commission also intentionally included specific types of economic crime that recently had been the subject of its own study and guideline amendments (e.g., mortgage fraud and health care fraud), regardless of whether they comprised a substantial portion of economic crimes.

A Methodology for Disaggregating Economic Crime Sentenced Under §2B1.1

The Commission developed a two-step classification system based on the statute of conviction and offense conduct. The first step uses statutes of conviction for specific conduct to classify offenses. Statutes are an efficient and meaningful means of classification. Efficient, because the Commission regularly collects data on all statutes of conviction

for each offender. Meaningful, because such statutes make clear the conduct that constituted the violation.

The first step of the process assigns eligible offenders to an offense type based on statutes of conviction. The Commission compiled a list of more than 100 specific, economic crime-related federal statutes. The list was based on the Commission's review of statutes of conviction for offenders previously sentenced under §2B1.1. Each statute was then assigned to one of 29 specific types of economic crime based on the conduct proscribed by each. Offenders convicted under one of the specific statutes were then assigned to the offense type that matched it. For example, an offender convicted under 18 U.S.C. § 1347 (Health care fraud) was assigned to health care fraud.

In some instances, offenders were convicted under more than one statute, and those statutes were linked to different types of economic crimes. In such cases, the Commission used a decision-making hierarchy and assigned offenders to the first applicable category on the hierarchical list. The hierarchy was determined, in part, by a general sense of offense severity among the specific offense types and, in part, by specific offense types that had been of interest to and studied by the Commission during the past several years. Regarding offense severity, the Commission considered the general nature of each offense type, weighing the typical extent of financial harm, victimization, complexity in planning and execution, *etc.*

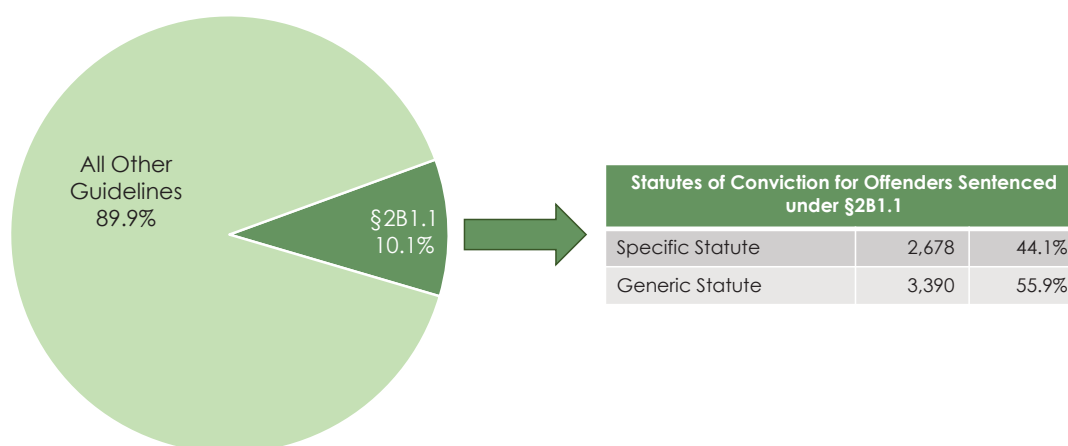
These considerations did not account for the application of any guideline provisions. In addition, and generally consistent with these considerations, the Commission purposefully listed at the top of the hierarchy, offense types that have been the subject of its work in the area of economic crime. (See Appendix A for the hierarchical list of offense types, descriptions, and statutes.) For example, if an offender was convicted under 18 U.S.C. § 1347 (Health care fraud) and 26 U.S.C. § 7202 (Willful failure to collect or pay over tax), the Commission recorded both convictions in the datafile, but the offender was assigned to health care fraud.

The second step of the classification process was necessitated by the fact that typically less than half of convictions for economic crime were under a statute that prohibited specific conduct. As demonstrated in Figure 2, in 2017,

less than half (44.1%, n=2,678) of §2B1.1 offenders were convicted under a statute that could be used to identify the specific type of economic crime. Conversely, more than half (55.9%, n=3,390) were convicted under a generic statute that could not be used to identify the specific type of economic crime.

The second step in the classification process applied to the more than half of offenders who were convicted under generic statutes that did not identify the specific conduct underlying the violation (*e.g.*, 18 U.S.C. § 1343, Fraud by wire, radio, or television). In such cases, offenders could not be assigned to a specific type of economic crime based on the statute of conviction alone. Therefore, the Commission reviewed the documentation for each of these cases to determine the specific type of economic crime. In doing so, the Commission considered the

Figure 2. Offenders Sentenced Under the Economic Crime Guideline (USSG §2B1.1) Fiscal Year 2017



SOURCE: U.S. Sentencing Commission 2017 Datafile and 2017 Fraud Team Datafile, USSCF17. Of the 66,873 cases, 4,956 were excluded from the pie chart due to incomplete guideline application information. Of the remaining 61,917 cases, 55,680 were excluded from the table that were not sentenced under USSG §2B1.1 (55,670) or were missing information on Chapter 2 guideline applied (10). Of the remaining 6,237 cases, 169 were excluded that were sentenced using a Guidelines Manual in effect prior to November 1, 2015 (167) or for insufficient documentation to determine offense type (2).

entirety of the offender's conduct, regardless of the application of any guideline provisions. Specific offense types were assigned based on the offender's conduct as described in the Presentence Report and account for the extent of the offender's participation and leadership, the type of victim, the type and extent of harm to any victims, the prevalence of lesser included offenses, and how the offense was committed. The Commission weighed all of these factors to answer the basic question, "What did the offender do?" This information was consolidated and used to assign the offender to one of the 29 specific types of economic crime sentenced under §2B1.1. For offenders whose offense conduct included multiple offense types, the Commission assigned the offender to the first applicable category on the hierarchical list.⁷

The Commission used this two-step methodology to assign the 6,068 offenders sentenced under §2B1.1 in fiscal year 2017 to one of the 29 specific types of economic crime. The 44.1 percent of §2B1.1 offenders who were convicted under a specific statute were assigned to the specific offense types using the first step of the classification process; the 55.9 percent of §2B1.1 offenders who were convicted under a generic statute were assigned to specific offense types using the second step. This publication, for the first time, presents data for federal economic crime offenders using this classification system.

III. Overview of Economic Crimes for Offenders Sentenced Under §2B1.1

The remainder of the publication provides comparisons of the 29 types of economic crime sentenced in fiscal year 2017, including information regarding prevalence, offender and offense characteristics, sentences imposed, and in some cases trend data spanning fiscal years 2013 to 2017.

Prevalence

Figure 3 on the next page shows the number of offenders in each of the 29 specific types of economic crime in fiscal year 2017. The specific offense types are shown in descending order, from largest to smallest number of offenders.⁸ Embezzlement and theft offenses comprised the largest portion, with 1,679 offenders accounting for more than one-quarter (27.7%) of all offenders sentenced under §2B1.1. Specific offense types that accounted for more than five percent of §2B1.1 offenders were: credit card fraud (10.0%; n=604), financial institution fraud (8.8%; n=536), government benefits fraud (7.8%; n=475), health care fraud (7.4%; n=447), identity theft (6.9%; n=419), and mail related fraud (5.8%; n=351).

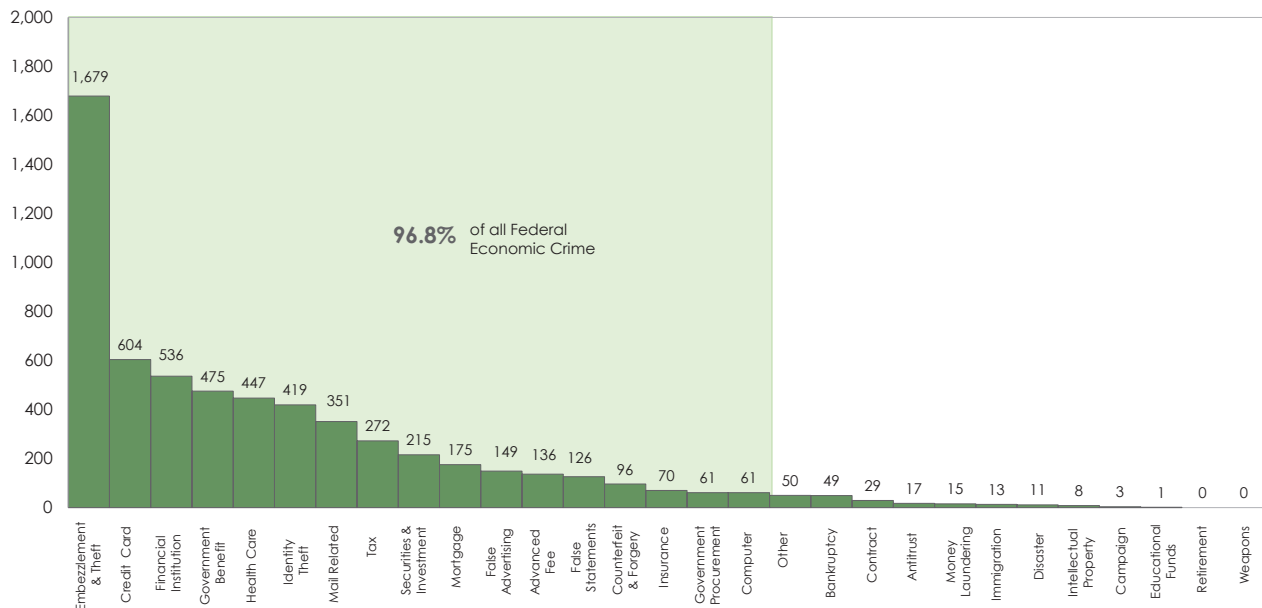
Section 2B1.1 offenders were highly concentrated within a limited number of specific types of economic crimes. Specifically, 17 of the 29 specific offense types accounted for 96.8 percent of all §2B1.1 offenders (see Figure 3). Each of these 17 offense types included more than 50 offenders. Because these 17 offense types consisted of a sufficient number of offenders to conduct a meaningful and robust analysis, the remainder of the publication focuses on them. This narrowed focus allows for a more practicable discussion and still covers the overwhelming majority of economic crime offenders. Although the remaining 12 specific offense types were excluded from the main comparisons in the body of the publication, corresponding data for them is provided in the appendices.

Five-Year Offense Type Trends

The distribution of specific types of economic crimes sentenced under §2B1.1 generally has been consistent since fiscal year 2013 (see Table 1 on the next page). Embezzlement and theft offenders consistently accounted for the largest portion of economic crime offenders, at approximately one-quarter of economic crime offenders, throughout the time period, ranging from 24.6 to 28.3 percent.

Only two other specific offense types consistently have ranked in the top five most prevalent during the time period: financial institution fraud and government benefits fraud. Financial institution fraud

Figure 3. Number of Economic Crime Offenders in Each Specific Offense Type Fiscal Year 2017



SOURCE: U.S. Sentencing Commission 2017 Fraud Team Datafile, USSCF17. Of the 44,873 cases, 4,956 were excluded due to incomplete guideline application information. Of the remaining 61,917 cases, 55,680 were excluded that were not sentenced under USSG §2B1.1 (55,670) or were missing information on Chapter 2 guideline applied (10). Of the remaining 6,237 cases, 169 were excluded that were sentenced using a Guidelines Manual in effect prior to November 1, 2015 (167) or for insufficient documentation to determine offense type (2).

consistently has been the second or third most prevalent specific offense type, ranging from 8.8 to 10.2 percent of the \$2B1.1 offenders. Government benefits fraud consistently has been the third or fourth most prevalent specific offense type, ranging from 7.5 percent to 8.8 percent.

There was a noteworthy trend for mortgage fraud. The number of mortgage fraud offenders decreased by nearly 80 percent during the past five years, and, therefore, dropped from second to tenth most

prevalent. In fiscal year 2013, 837 mortgage fraud offenders accounted for 10.2 percent of \$2B1.1 offenders; in fiscal year 2017, 175 accounted for only 2.9 percent.

Geographic Trends for Economic Crime

The circuits that accounted for the largest proportion of economic crimes differed somewhat from the federal caseload overall. In fiscal year 2017, district courts from only two circuits—the Fifth Circuit

**Table 1. Five-Year Prevalence of Economic Crimes
Fiscal Years 2013-2017**

	2013	2014	2015	2016	2017
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
Embezzlement & Theft	24.6	27.1	28.3	28.2	27.7
Credit Card	7.6	6.6	6.1	8.9	10.0
Financial Institution	9.7	10.2	10.0	10.1	8.8
Government Benefit	8.2	7.5	8.8	7.5	7.8
Health Care	6.7	6.2	6.2	6.5	7.4
Identity Theft	6.3	7.3	7.0	7.3	6.9
Mail Related	3.8	3.7	3.8	5.0	5.8
Tax	2.8	3.8	4.5	5.4	4.5
Securities & Investment	3.4	2.9	2.8	3.0	3.5
Mortgage	10.2	7.8	5.5	4.3	2.9
False Advertising	1.6	2.7	2.6	1.8	2.5
Advanced Fee	1.7	2.0	3.1	2.8	2.2
False Statements	2.3	2.2	2.3	2.2	2.1
Counterfeit & Forgery	3.8	2.6	1.8	1.9	1.6
Insurance	1.0	0.8	0.9	0.5	1.2
Government Procurement	1.4	1.5	1.0	0.8	1.0
Computer	0.8	1.1	1.0	0.8	1.0
Remaining 12 Offense Types	4.2	4.1	4.3	3.1	3.2

SOURCE: U.S. Sentencing Commission 2017 Fraud Team Datafile, USSCT17. Of the 66,873 cases, 4,956 were excluded due to incomplete guideline application information. Of the remaining 61,917 cases, 55,680 were excluded that were not sentenced under USSG §2B1.1 (55,670) or were missing information on Chapter 2 guideline applied (10). Of the remaining 6,237 cases, 169 were excluded that were sentenced using a *Guidelines Manual* in effect prior to November 1, 2015 (167) or for insufficient documentation to determine offense type (2).

and the Ninth Circuit—accounted for almost half (44.6%) of the federal caseload. Specifically, the largest proportion of federal cases was from district courts in the Fifth Circuit (25.0%; n=16,712), followed by the Ninth Circuit (19.6%; n=13,122), the Eleventh Circuit (9.8%; n=6,542), and the Tenth Circuit (9.5%; n=6,346). Economic crimes were somewhat more dispersed nationally and concentrated differently among the circuits. Four circuits accounted for slightly more than half (53.7%) of offenders sentenced under §2B1.1. (See Table 2.) Nearly one-fifth (19.5%; n=1,184) were from district courts in the Eleventh Circuit, followed by the Ninth Circuit (13.1%; n=797), Fifth Circuit (10.8%; n=656), and Sixth Circuit (10.3%; n=625).

The predominance of economic crimes in the Eleventh and Ninth Circuits largely was attributable to a single district within each circuit. The Southern District of Florida accounted for nearly half (47.6%; n=563) of economic crimes in the Eleventh Circuit. Similarly, the Central District of California accounted for the largest proportion, nearly one-third (31.5%; n=251), of economic crimes in the Ninth Circuit.

In contrast, economic crimes were more evenly distributed among districts in the Fifth and Sixth Circuits. In the Fifth Circuit, three districts combined to account for more than half of economic crimes: the Western District of Texas (22.4%; n=147), the Southern District of Texas (19.7%; n=129), and the Northern District of Texas

**Table 2. Economic Crime Offenders in Each Federal Judicial Circuit
Fiscal Year 2017**

Circuit	Number	Percent
TOTAL	6,068	100.0
District of Columbia	42	0.7
First	171	2.8
Second	491	8.1
Third	373	6.2
Fourth	549	9.1
Fifth	656	10.8
Sixth	625	10.3
Seventh	398	6.6
Eighth	524	8.6
Ninth	797	13.1
Tenth	258	4.3
Eleventh	1,184	19.5

SOURCE: U.S. Sentencing Commission 2017 Fraud Team Datafile, USSCFT17. Of the 66,873 cases, 4,956 were excluded due to incomplete guideline application information. Of the remaining 61,917 cases, 55,680 were excluded that were not sentenced under USSC §2B1.1 (55,670) or were missing information on Chapter 2 guideline applied (10). Of the remaining 6,237 cases, 169 were excluded that were sentenced using a *Guidelines Manual* in effect prior to November 1, 2015 (167) or for insufficient documentation to determine offense type (2).

(15.7%; n=103). Similarly, in the Sixth Circuit, three districts accounted for about half of economic crimes: the Eastern District of Michigan (19.2%; n=120), the Northern District of Ohio (18.4%; n=115), and the Western District of Michigan (13.6%; n=85).

Geographic comparisons of the specific types of economic crime show a general consistency in the predominance of cases from district courts in the Eleventh Circuit, with some exceptions. Table 3 shows the proportion of each specific offense type accounted for by district courts in each circuit. The Eleventh Circuit often had the largest proportions of cases of a given specific offense type. For example, the Eleventh Circuit was the only circuit that accounted for 20 percent

or more of cases for identity theft (32.0%), health care fraud (30.4%), credit card fraud (28.2%), government procurement fraud (21.3%), and mortgage fraud (21.1%). Both the Sixth Circuit (22.4%) and Eleventh Circuit (21.7%) each accounted for similar portions of tax fraud in fiscal year 2017.

Circuits other than the Eleventh Circuit were predominant for some of the other specific types of economic crime. Offenders sentenced in district courts in the Second Circuit accounted for more than one-fifth of false advertising (24.2%) and advanced fee fraud (23.5%). Similarly, offenders sentenced in district courts in the Fifth Circuit accounted for the largest proportion of false statements offenses (21.4%).

**Table 3. Economic Crime Offenders in Each Specific Offense Type, in Each Federal Judicial Circuit
Fiscal Year 2017**

	TOTAL		D.C.	First	Second	Third	Fourth	Fifth	Sixth	Seventh	Eighth	Ninth	Tenth	Eleventh
	N	%												
Embezzlement & Theft	1,679	100.0	1.1	2.9	6.7	6.0	9.7	12.0	10.1	6.7	11.0	12.9	5.2	15.6
Credit Card	604	100.0	0.2	3.8	7.5	5.0	9.1	7.5	7.1	6.6	7.8	12.9	4.5	28.2
Financial Institution	536	100.0	0.4	2.4	10.5	7.8	11.4	9.1	8.4	6.3	10.8	12.9	5.2	14.7
Government Benefit	475	100.0	0.0	4.2	5.9	5.5	8.4	8.6	16.0	4.4	19.0	8.6	3.0	16.4
Health Care	447	100.0	0.2	2.9	6.5	5.4	4.7	19.2	11.9	6.0	3.6	6.9	2.2	30.4
Identity Theft	419	100.0	0.2	3.8	4.1	6.0	13.1	6.9	9.3	4.8	4.5	12.9	2.4	32.0
Mail Related	351	100.0	0.0	1.1	2.3	2.0	5.7	15.7	7.4	4.3	5.4	28.5	8.0	19.7
Tax	272	100.0	2.6	1.1	5.5	9.2	5.9	5.5	22.4	6.3	5.2	11.8	2.9	21.7
Securities & Investment	215	100.0	0.5	3.7	17.2	7.4	6.1	9.8	15.4	7.0	4.7	11.2	3.3	14.0
Mortgage	175	100.0	1.1	4.0	8.6	11.4	12.0	5.1	5.7	9.1	2.3	18.9	0.6	21.1
False Advertising	149	100.0	0.0	2.7	24.2	10.7	10.1	10.1	3.4	6.7	7.4	6.7	2.7	15.4
Advanced Fee	136	100.0	0.0	0.7	23.5	7.4	14.0	8.1	4.4	7.4	5.2	17.7	3.7	8.1
False Statements	126	100.0	4.0	0.0	12.7	2.4	8.7	21.4	6.4	5.6	5.6	19.1	2.4	11.9
Counterfeit & Forgery	96	100.0	1.0	1.0	10.4	4.2	5.2	15.6	15.6	2.1	5.2	7.3	14.6	17.7
Insurance	70	100.0	0.0	0.0	12.9	1.4	5.7	4.3	7.1	40.0	1.4	11.4	0.0	15.7
Government Procurement	61	100.0	3.3	0.0	8.2	14.8	19.7	6.6	6.6	6.6	3.3	9.8	0.0	21.3
Computer	61	100.0	0.0	3.3	8.2	13.1	6.6	11.5	13.1	6.6	3.3	18.0	4.9	11.5
Remaining 12 Offense Types	196	100.0	0.0	3.6	7.6	3.6	7.1	11.7	9.2	7.6	13.8	14.8	4.1	16.8

SOURCE: U.S. Sentencing Commission 2017 Fraud Team Datafile, USSCF17. Of the 66,873 cases, 4,956 were excluded due to incomplete guideline application information. Of the remaining 61,917 cases, 55,680 were excluded that were not sentenced under USSC §2B1.1 (55,670) or were missing information on Chapter 2 guideline applied (10). Of the remaining 6,237 cases, 169 were excluded that were sentenced using a *Guidelines Manual* in effect prior to November 1, 2015 (167) or for insufficient documentation to determine offense type (2).

Offenders sentenced in district courts in the Seventh Circuit accounted for 40.0 percent of insurance fraud. Conversely, the D.C. and First Circuits accounted for fewer than five percent of offenders for each of the offense types. (See Appendix B.)

Offender Characteristics

Race

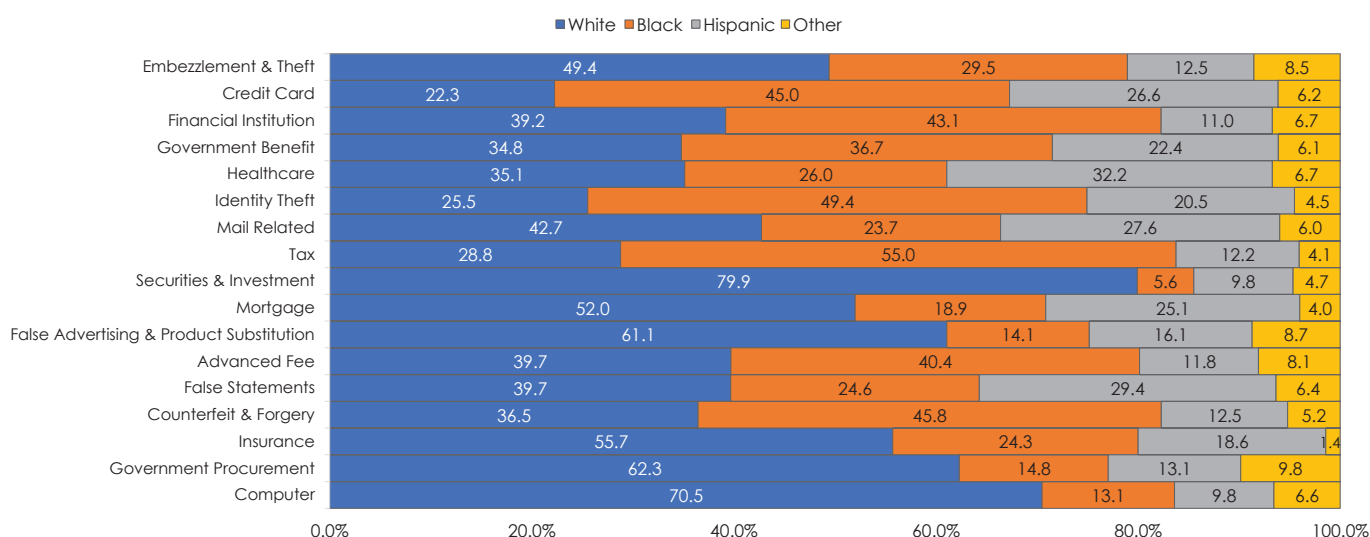
The racial composition of economic crime offenders differed from federal offenders generally. In fiscal year 2017, Hispanic offenders accounted for more than half (53.2%) of all federal offenders, followed by White offenders (21.5%), Black offenders (21.1%), and offenders of other races (4.2%). In contrast, White offenders predominated

among economic crime offenders, accounting for 42.2 percent of offenders, followed by Black offenders (32.8%), Hispanic offenders (18.3%), and offenders of other races (6.7%).⁹

As shown in Figure 4, the racial composition of offenders varied depending on the specific type of economic crime. White offenders accounted for the largest proportion of offenders for securities and investment fraud (79.9%), computer related fraud (70.5%), government procurement fraud (62.3%), false advertising (61.1%), insurance fraud (55.7%), mortgage fraud (52.0%), and embezzlement and theft (49.4%).

Black offenders accounted for the largest proportion of offenders for tax fraud (55.0%), identity theft (49.4%), counterfeit/forgery (45.8%), and mail related (42.7%).

Figure 4. Race of Economic Crime Offenders in Each Specific Offense Type Fiscal Year 2017



SOURCE: U.S. Sentencing Commission 2017 Fraud Team Datafile, USSCF17. Of the 66,873 cases, 4,956 were excluded due to incomplete guideline application information. Of the remaining 61,917 cases, 55,680 were excluded that were not sentenced under USSG §2B1.1 (55,670) or were missing information on Chapter 2 guideline applied (10). Of the remaining 6,237 cases, 169 were excluded that were sentenced using a *Guidelines Manual* in effect prior to November 1, 2015 (167) or for insufficient documentation to determine offense type (2). Only the 17 most prevalent offense types were included in the chart.

(45.8%), credit card fraud (45.0%), financial institution fraud (43.1%), advanced fee fraud (40.4%), and government benefits fraud (36.7%).

Hispanic offenders and offenders of other races consistently accounted for a relatively small proportion of each specific offense type.

Citizenship

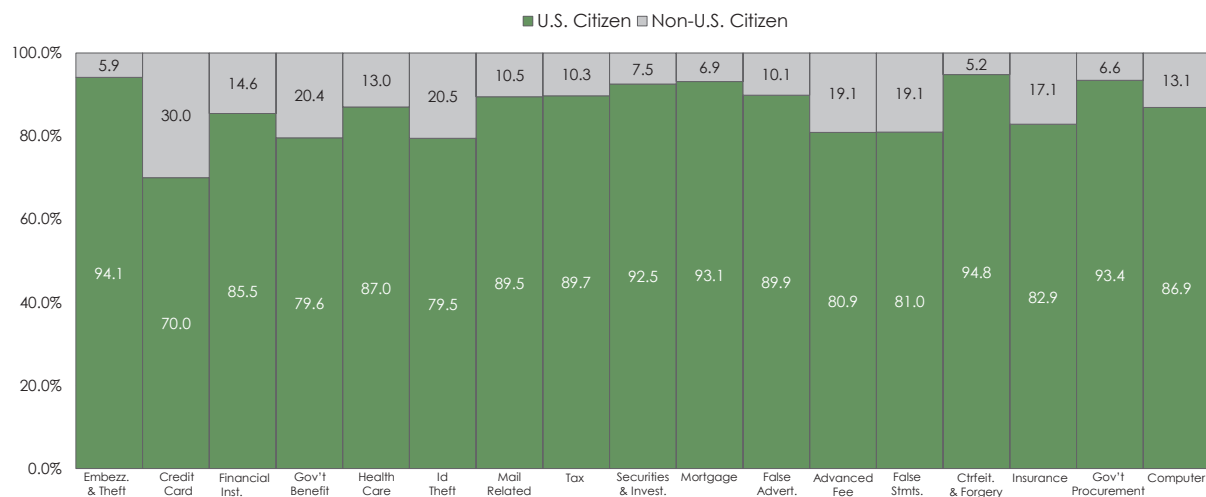
The citizenship of economic crime offenders differed from federal offenders generally. Largely because of the prevalence of immigration crimes, which constitute one-third of the federal caseload, U.S. citizens accounted for only three-fifths (59.3%) of all federal offenders in fiscal year 2017. In contrast, U.S. citizens accounted for the overwhelming majority—86.5 percent—of economic crime offenders.

As shown in Figure 5, the predominance of U.S. citizens generally was consistent across specific types of economic crime. The largest proportion of U.S. citizens was for counterfeit and forgery (94.8%) and embezzlement and theft (94.1%) offenses. Although still accounting for the majority, the proportion of U.S. citizens was smallest for credit card fraud (70.0%).

Gender

The gender of economic crime offenders differed from federal offenders generally. While female offenders accounted for a minority (13.4%) of all federal offenders in fiscal year 2017, they accounted for nearly one-third (32.9%) of economic crime offenders.

**Figure 5. Citizenship of Economic Crime Offenders in Each Specific Offense Type
Fiscal Year 2017**



SOURCE: U.S. Sentencing Commission 2017 Fraud Team Datafile, USSCF17. Of the 66,873 cases, 4,956 were excluded due to incomplete guideline application information. Of the remaining 61,917 cases, 55,680 were excluded that were not sentenced under USSG §2B1.1 (55,470) or were missing information on Chapter 2 guideline applied (10). Of the remaining 6,237 cases, 169 were excluded that were sentenced using a Guidelines Manual in effect prior to November 1, 2015 (167) or for insufficient documentation to determine offense type (2). Only the 17 most prevalent offense types were included in the chart.

As shown in Figure 6, the proportion of female offenders varied somewhat depending on the specific type of economic crime. Female offenders accounted for at least 40 percent of embezzlement and theft (42.4%), health care fraud (41.8%), and government benefits fraud (40.5%). In contrast, female offenders accounted for less than ten percent of securities and investment fraud (7.9%) and computer fraud (6.6%).

Age

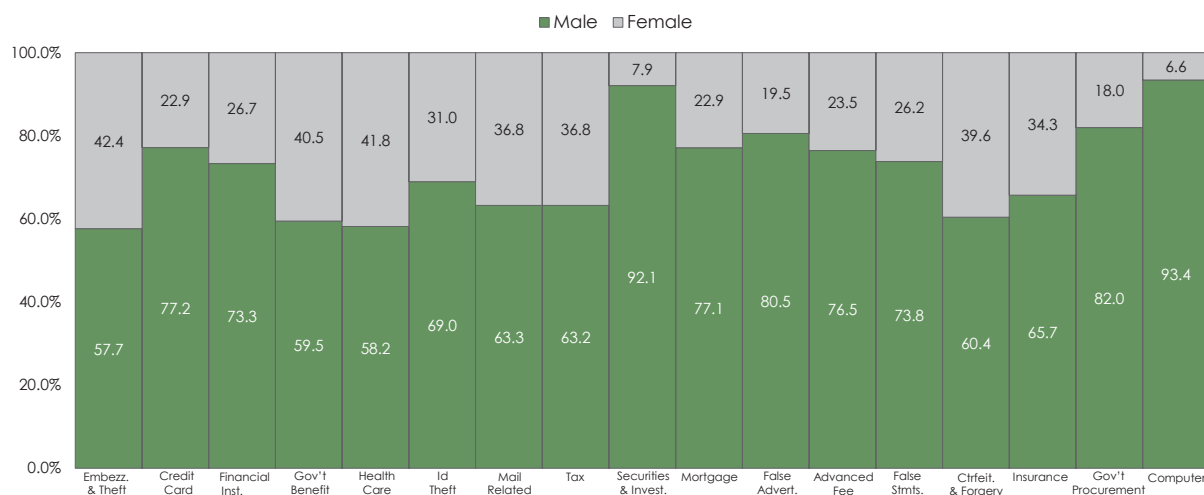
On average, offenders sentenced under §2B1.1 were five years older than federal offenders generally, 42 years of age compared to 37 years of age. Underscoring this difference is the fact that more than half (51.7%) of economic crime offenders were older than 40 years of age at sentencing, compared to about one-third (31.7%) of all federal offenders.

There were distinct differences in average age across the various specific types of economic crime. On average, the oldest offenders were government procurement fraud and securities and investment fraud offenders, with average ages of 53 and 50 years old, respectively. Significantly younger on average were computer fraud (36 years), mail related fraud (35 years), and credit card fraud (33 years) offenders.

Education

The educational level of economic crime offenders also differed from federal offenders generally. In fiscal year 2017, almost half (46.2%) of all federal offenders had not completed high school compared to only 15.2 percent of economic crime offenders. On the other end of the education spectrum,

Figure 6. Gender of Economic Crime Offenders in Each Specific Offense Type Fiscal Year 2017



SOURCE: U.S. Sentencing Commission 2017 Fraud Team Datafile, USSCF117. Of the 66,873 cases, 4,956 were excluded due to incomplete guideline application information. Of the remaining 61,917 cases, 55,680 were excluded that were not sentenced under USSG §2B1.1 (55,670) or were missing information on Chapter 2 guideline applied (10). Of the remaining 6,237 cases, 169 were excluded that were sentenced using a Guidelines Manual in effect prior to November 1, 2015 (167) or for insufficient documentation to determine offense type (2). Only the 17 most prevalent offense types were included in the chart.

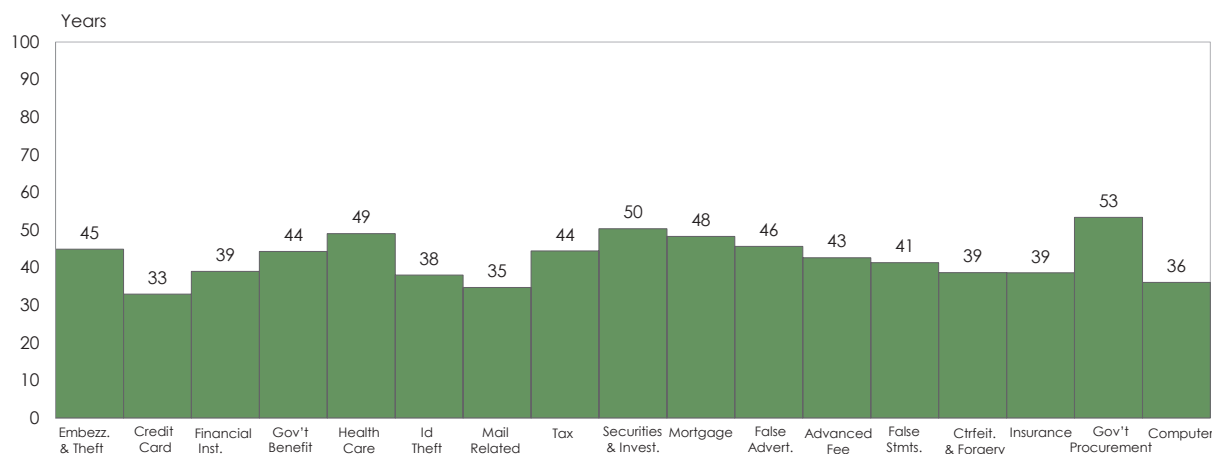
only 6.1 percent of all federal offenders had graduated college compared almost one-quarter (22.0%) of economic crime offenders.

As shown in Figure 8 on the next page, educational attainment of offenders differed significantly across the specific types of economic crimes. The highest rates of offenders who did not complete high school were about one-quarter for insurance fraud (27.1%), mail related fraud (24.2%), and government benefits fraud (23.7%). At the other end of the education spectrum, the highest college graduation rates (more than twice the rate for economic crime offenders overall) were for government procurement fraud (55.7%), health care fraud (50.3%), and securities and investment fraud (46.1%).

Application of §2B1.1 Guideline Provisions for Economic Crime Offenders

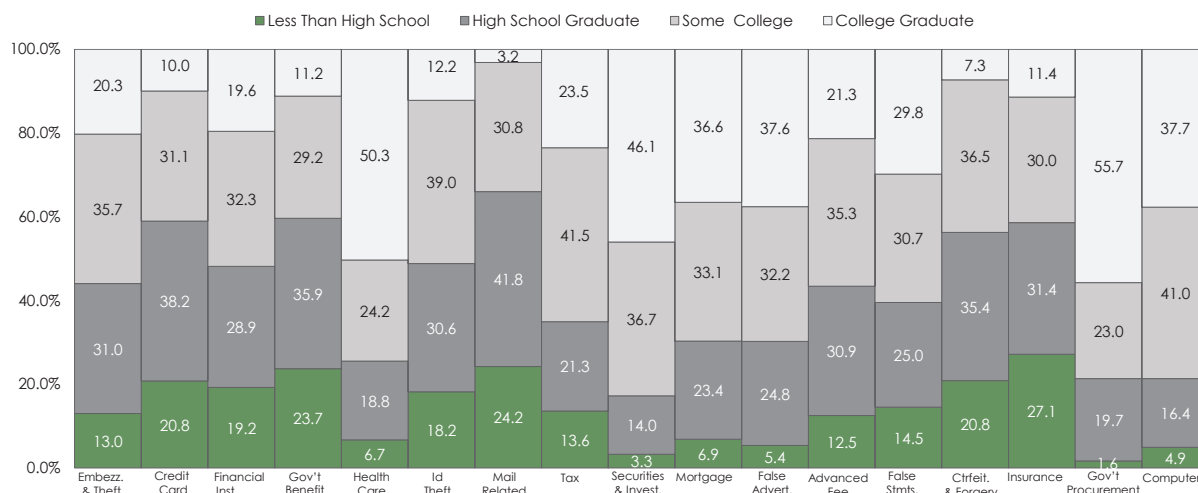
The economic crime guideline at §2B1.1 provides for a base offense level of 6- or 7-levels and 19 Specific Offense Characteristics.¹⁰ Guideline base offense levels provide a starting point for the guideline calculation. They are the guidelines' severity assessment for an offense in its most basic form. The Specific Offense Characteristics, on the other hand, provide for adjustments to the base offense levels for aggravating or mitigating conduct for offenses covered by the relevant Chapter 2 guideline.

**Figure 7. Age of Economic Crime Offenders in Each Specific Offense Type
Fiscal Year 2017**



SOURCE: U.S. Sentencing Commission 2017 Fraud Team Datafile, USSCF17. Of the 66,873 cases, 4,956 were excluded due to incomplete guideline application information. Of the remaining 61,917 cases, 55,680 were excluded that were not sentenced under USSC §2B1.1 (55,670) or were missing information on Chapter 2 guideline applied (10). Of the remaining 6,237 cases, 169 were excluded that were sentenced using a Guidelines Manual in effect prior to November 1, 2015 (167) or for insufficient documentation to determine offense type (2). Only the 17 most prevalent offense types were included in the chart.

Figure 8. Education Level of Economic Crime Offenders in Each Specific Offense Type Fiscal Year 2017



SOURCE: U.S. Sentencing Commission 2017 Fraud Team Datafile, USSCF17. Of the 66,873 cases, 4,956 were excluded due to incomplete guideline application information. Of the remaining 61,917 cases, 55,680 were excluded that were not sentenced under USSG §2B1.1 (55,670) or were missing information on Chapter 2 guideline applied (10). Of the remaining 6,237 cases, 169 were excluded that were sentenced using a Guidelines Manual in effect prior to November 1, 2013 (167) or for insufficient documentation to determine offense type (2). Only the 17 most prevalent offense types were included in the chart.

While §2B1.1 includes 19 Specific Offense Characteristics that the court considers in every case sentenced under that guideline, many of the Specific Offense Characteristics are so specific that in practice they only apply in limited circumstances, and to limited offenses. For example, the health care fraud Specific Offense Characteristic at subsection (b)(7) provides for a 2-, 3-, or 4-level offense level increase for a defendant convicted of a federal health care offense involving a government health care program with losses of more than \$1,000,000, more than \$7,000,000, or more than \$20,000,000, respectively. This enhancement, therefore, could only apply in health care fraud cases, and even then, only in cases involving certain loss amounts. Conversely, other Specific Offense Characteristics are more general in nature and more broadly applicable,

potentially impacting a wider variety of offense types. These Specific Offense Characteristics, with a broader potential impact, provide an opportunity for comparing offense severity across offense types. The following analysis compares offense severity based on the three most commonly applied Specific Offense Characteristics in the economic crime guideline: the loss table, the victims table, and the sophisticated means enhancement.

Loss Table

The loss table at §2B1.1(b)(1) is the principal and most frequently applied Specific Offense Characteristic in the economic crime guideline. In general, the loss amount relating to an offense level increase from the loss table is determined by

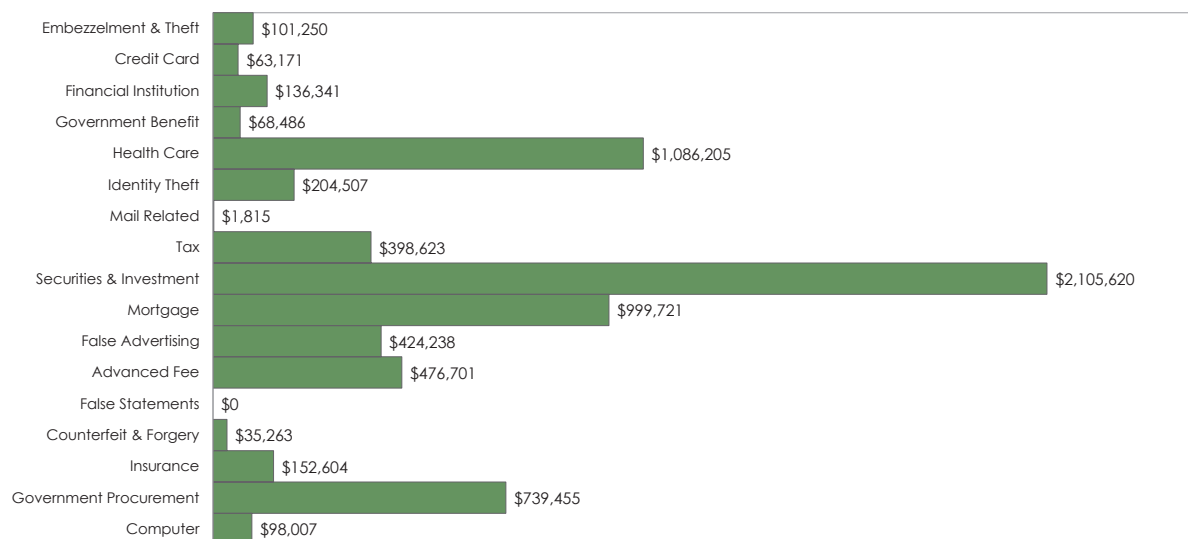
“...the greater of actual or intended loss.”¹¹ The definition of loss and special rules for certain types of cases are outlined in detail in the application notes in §2B1.1.¹²

The overwhelming majority—85%—of cases sentenced under §2B1.1 in fiscal year 2017 received an enhanced sentence guideline calculation based on the loss table. Furthermore, the loss table is constructed so that, of the 19 Specific Offense Characteristics in the guideline, it generally has the most significant impact and can substantially increase the guideline calculation in a given case. The loss table contains 15 categories of loss, from “more than \$6,500” corresponding to a 2-level increase to “more than \$550,000,000” corresponding to a 30-level increase above the base offense level.

The Commission collects data on both the offense level increase from the loss table and the exact loss amount used to determine that offense level. The median loss amount was \$131,750 for all offenders sentenced under the economic crime guideline in 2017, which corresponds to an 8-level offense level increase from the loss table.¹³

The loss amounts, however, vary considerably depending on the specific type of economic crime. As demonstrated in Figure 9, four specific offense types had median loss amounts that far exceeded the median loss amount for all economic crime offenders. The median loss amount of \$2,105,620 for securities and investment fraud, a loss amount that corresponds to a 16-level increase from the loss table, was substantially higher than any other specific

Figure 9. Median Loss Amount for Economic Crime Offenders in Each Specific Offense Type Fiscal Year 2017



SOURCE: U.S. Sentencing Commission 2017 Fraud Team Datafile, USSCF17. Of the 66,873 cases, 4,956 were excluded due to incomplete guideline application information. Of the remaining 61,917 cases, 55,680 were excluded that were not sentenced under USSC §2B1.1 (\$5.670) or were missing information on Chapter 2 guideline applied (10). Of the remaining 6,237 cases, 169 were excluded that were sentenced using a Guidelines Manual in effect prior to November 1, 2015 (167) or for insufficient documentation to determine offense type (2). An additional 1,016 were excluded due to missing information on exact loss amount. Only the 17 most prevalent offense types were included in the chart.

offense type. The other specific offense types with relatively high median loss amounts were health care fraud (\$1,086,205), mortgage fraud (\$999,721), and government procurement fraud (\$739,455); loss amounts equivalent to a 14-level increase on the loss table.

In contrast, the two specific types of economic crime with the lowest median loss amounts were mail related fraud (\$1,815) and false statements (\$0). At less than \$6,500, the median loss amounts for these two specific offense types did not meet the threshold for an offense level increase from the loss table.

Victims Table

The victims table at §2B1.1(b)(2) provides for offense level increases based on the number of victims and the extent of harm to victims. In general, the economic crime guideline defines a victim, for purposes of applying the Specific Offense Characteristic, as “...any person who sustained any part of the actual loss...or any individual who sustained bodily injury as a result of the offense.”¹⁴ The guideline provides special rules and designations for victims in certain cases. The impact of those rules on guideline application is evident comparing some of the offense types and is described below where relevant.

The offense level increases provided by the victims table are as follows: 2-levels if

the offense involved ten or more victims, was committed through mass-marketing, or resulted in substantial financial hardship to one or more victims, 4-levels if the offense resulted in substantial financial hardship to five or more victims, and 6-levels if the offense resulted in substantial financial hardship to 25 or more victims.

The victims table is the second most frequently applied §2B1.1 provision. The victims table was applied for nearly one-third (32.5%) of §2B1.1 offenders in fiscal year 2017. The 2-level increase applied most often, at 30.5 percent, followed by the 4-level increase (1.3%), and the 6-level increase (0.7%).¹⁵

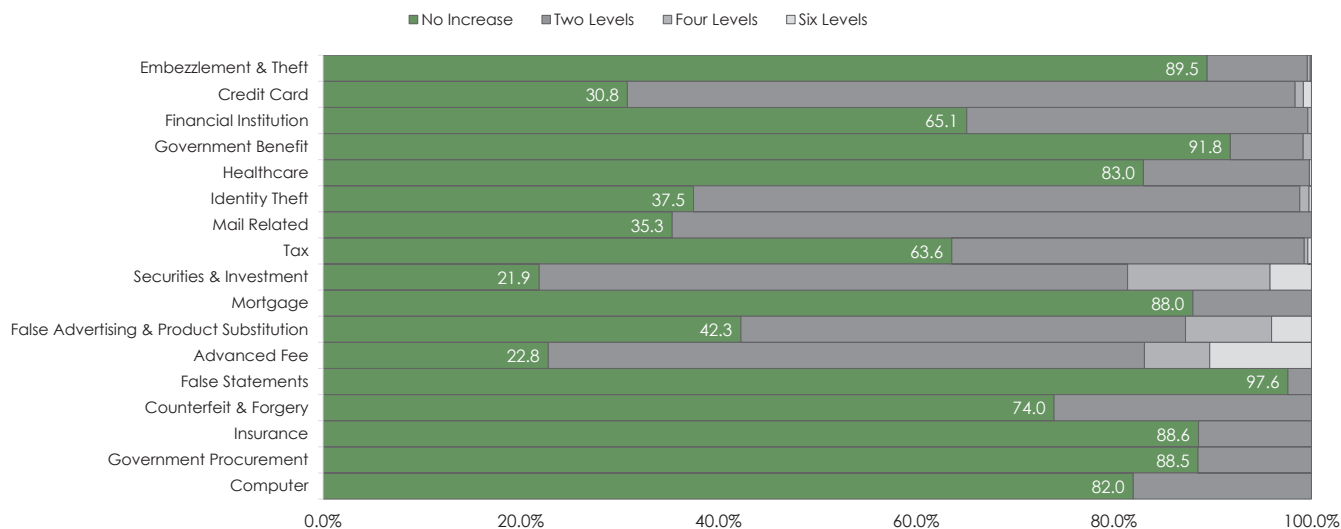
Application of the victims table, and the magnitude of the offense level increases, varied substantially across the specific types of economic crime. Figure 10 on the next page shows the application rates for the victims table for each specific offense type. For eight specific offense types the overwhelming majority of offenders received no increase from the victims table: false statements (97.6%), government benefits fraud (91.8%), embezzlement and theft (89.5%), insurance fraud (88.6%), government procurement fraud (88.5%), mortgage fraud (88.0%), health care fraud (83.0%), and computer related fraud (82.0%). Their low application rates reflect the nature of the offenses. For example, false statements offenses were least likely to receive a victims table increase because such offenses typically do

not target individual victims for monetary gain. Similarly, government benefits fraud involves misappropriation of benefits from a government agency, scenarios that rarely subject an individual victim to substantial financial harm. In contrast, the specific offense types for which the victims table applied most often were securities and investment fraud (78.1%), advanced fee fraud (77.2%), and credit card fraud (69.2%). These high application rates also reflect the nature of the offenses, discussed in further detail below.

As discussed above, when the victims table was applied, the 2-level increase was most common. The 2-level increase was applied for more than half of credit card fraud (67.5%), mail related fraud (64.7%), identity theft (61.3%), advanced fee fraud (60.3%),

and securities and investment fraud (59.5%) offenders. In some instances, application of the victims table reflects special rules related to the definition of victims in §2B1.1. To some extent, the application of the victims table for credit card fraud and identity theft reflects the guideline definition of victim related to those offense types. Application Note 4(E) states, in part, that a victim is defined as “...any individual whose means of identification was used unlawfully or without authority.” The definition provides that these individuals are considered victims for purposes of the application of the victims table, regardless of whether they suffered monetary harm. Both credit card and identity theft offenses commonly involved multiple means of identification (e.g., credit card numbers and social security numbers).¹⁶

Figure 10. Application of Victims Table Enhancement for Economic Crime Offenders in Each Specific Offense Type Fiscal Year 2017



SOURCE: U.S. Sentencing Commission 2017 Fraud Team Datafile, USSCF117. Of the 66,873 cases, 4,956 were excluded due to incomplete guideline application information. Of the remaining 61,917 cases, 55,680 were excluded that were not sentenced under USSG §2B1.1 (55,670) or were missing information on Chapter 2 guideline applied (10). Of the remaining 6,237 cases, 169 were excluded that were sentenced using a Guidelines Manual in effect prior to November 1, 2015 (167) or for insufficient documentation to determine offense type (2). Only the 17 most prevalent offense types were included in the chart. For full figure data, see Appendix.

The high rate of victims table application for mail related fraud reflects, to some degree, the guideline's victim definition relating to conduct involving undelivered United States mail. In such cases, victims include persons who were the intended recipients or addressees of stolen mail. In addition, receptacles owned by the United States Postal Service (such as a collection box) are presumed to involve at least ten victims.¹⁷ Both of these definitions exclude consideration of monetary harm.

Finally, three offense types had high rates of 4- and 6-level victims table increases compared to the others. As shown in Figure 11, securities and investment fraud, false advertising, and advanced fee fraud had larger increases in a considerable portion of cases. For securities and investment fraud, the 4-level and 6-level increases applied in 14.4 percent and 4.2 percent of cases, respectively. The corresponding application rates for false advertising were 8.7 percent and 4.0 percent, and for advanced fee fraud, 6.6 percent and 10.3 percent. These greater rates of multiple victims suffering substantial financial harm reflect the defining characteristics of these offense types. Each of these offenses was characterized by far-reaching efforts to find a large number of victims, often using mass-marketing techniques or spam emails to contact and lure victims into the scheme. In addition, these offenders frequently targeted the same victims repeatedly, increasing the likelihood of substantial financial harm.

Sophisticated Means

The sophisticated means enhancement at §2B1.1(b)(10) provides for a 2-level offense

level increase (with a floor of 12) for three types of complex or intricate offense conduct relating to the execution or concealment of the offense. The Specific Offense Characteristic applies in cases in which (1) the defendant relocated, or participated in relocating, a fraudulent scheme to another jurisdiction to evade law enforcement or regulatory officials; (2) a substantial part of a fraudulent scheme was committed from outside the United States; or (3) the offense otherwise involved sophisticated means and the defendant intentionally engaged in or caused the conduct constituting sophisticated means.

The enhancement for sophisticated means applied to 14.8 percent of offenders sentenced under §2B1.1 in fiscal year 2017. The 14.8 percent primarily consisted of defendants who intentionally engaged in or caused the sophisticated conduct (10.5%), followed by committing a substantial part of the scheme outside the United States (2.6%), and relocating a scheme to another jurisdiction (1.7%).¹⁸

Application of the sophisticated means enhancement varied significantly across the specific types of economic crime. As demonstrated in Figure 11 on the next page, six specific offense types had comparatively high rates of the sophisticated means enhancement applied: advanced fee fraud (37.5%), securities and investment fraud (35.4%), computer related fraud (32.8%), government procurement fraud (27.9%), identity theft (25.8%), and mortgage fraud (24.6%). In contrast, the sophisticated means enhancement was applied comparatively less often for embezzlement and theft (8.9%),

government benefits fraud (4.0%), false statements (2.4%), and mail related fraud (0.6%) because these tend to be less complex offenses.

Role in the Offense

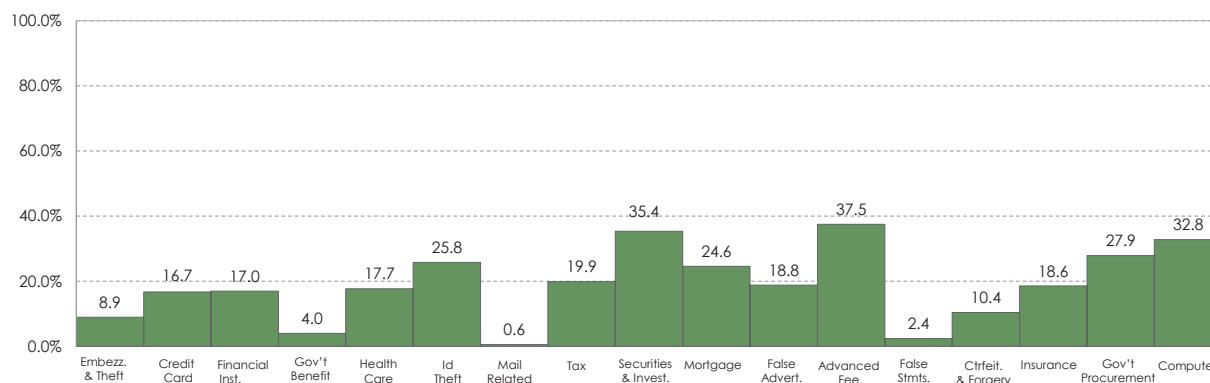
Chapter Three of the federal sentencing guidelines provides for offense level adjustments that account for conduct that could occur during the course of any manner of offenses. Most relevant to the study of economic crime offenders are three provisions in Chapter Three, section B, relating to role in the offense. These provisions address offenders whose conduct constituted an Aggravating Role (§3B1.1), Mitigating Role (§3B1.2), or Abuse of Position of Trust or Use of a Special Skill (§3B1.3).

Aggravating Role

Section 3B1.1 provides 2- to 4-level increases for offenders who perform an aggravating role in the offense. Specifically, a 4-level increase applies to an organizer or leader of a criminal activity that involved five or more participants or was otherwise extensive, a 3-level increase to a manager or supervisor of criminal activity that involved five or more participants or was otherwise extensive, and a 2-level increase to an organizer, leader, manager, or supervisor in any criminal activity other than otherwise described.

As discussed above, the aggravating role adjustment can apply to any type of federal offense, not just economic crime offenders. In fiscal year 2017, 4.7 percent of all federal offenders received an aggravating role adjustment. Twice as many economic

**Figure 11. Application of Sophisticated Means Enhancement for Economic Crime Offenders in Each Specific Offense Type
Fiscal Year 2017**



SOURCE: U.S. Sentencing Commission 2017 Fraud Team Datafile, USSCF117. Of the 66,873 cases, 4,956 were excluded due to incomplete guideline application information. Of the remaining 61,917 cases, 55,680 were excluded that were not sentenced under USSC §2B1.1 (55,670) or were missing information on Chapter 2 guideline applied (10). Of the remaining 6,237 cases, 169 were excluded that were sentenced using a Guidelines Manual in effect prior to November 1, 2015 (167) or for insufficient documentation to determine offense type (2). Only the 17 most prevalent offense types were included in the chart.

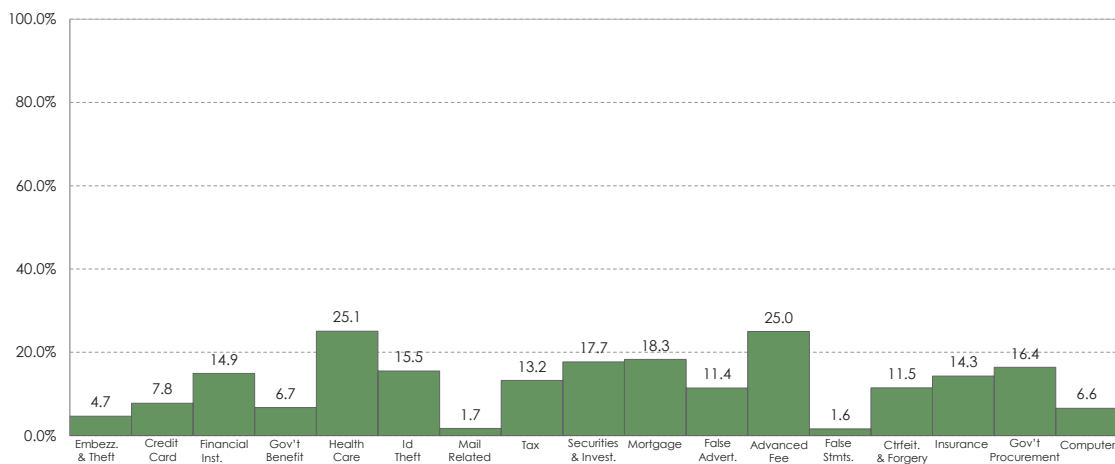
crime offenders, 10.4 percent, received an aggravating role adjustment that year. Among economic crime offenders, the 4-, 3-, and 2-level increases were applied relatively consistently: the 4-level adjustment applied in 3.7 percent, the 3-level adjustment applied in 2.9 percent, and the 2-level adjustment applied in 3.8 percent.

Application of the aggravating role adjustment varied significantly across the specific types of economic crime. As shown in Figure 12, two specific offense types received the aggravating role adjustment at twice the rate as the economic crime offenders overall. One-quarter of both health care fraud (25.1%) and advanced fee fraud (25.0%) offenders had an aggravating role increase. The high rates reflect, in part, the fact that both specific offense types frequently were perpetrated by conspiracies involving a

relatively large number of participants. For example, health care fraud conspiracies often involved clinic owners or physicians who directed overbilling scams. These scams relied on any number of recruited beneficiaries who provided their benefit information in return for a fee. Similarly, advanced fee conspiracies often involved “boiler room” mass-marketing efforts in which a number of “employees” were tasked with luring victims. Although not quite as high as the other two, the aggravating role adjustment also applied relatively frequently in mortgage fraud cases, at 18.3 percent. This rate also is indicative of typical mortgage fraud schemes that involved deceitful lenders or brokers recruiting straw purchasers to apply for loans.

In contrast, the aggravating role adjustment applied comparatively less

Figure 12. Application of Aggravating Role Adjustment for Economic Crime Offenders in Each Specific Offense Type Fiscal Year 2017



SOURCE: U.S. Sentencing Commission 2017 Fraud Team Datafile, USSCF117. Of the 66,873 cases, 4,956 were excluded due to incomplete guideline application information. Of the remaining 61,917 cases, 55,680 were excluded that were not sentenced under USSG § 2B1.1 (55,670) or were missing information on Chapter 2 guideline applied (10). Of the remaining 6,237 cases, 169 were excluded that were sentenced using a Guidelines Manual in effect prior to November 1, 2015 (167) or for insufficient documentation to determine offense type (2). Only the 17 most prevalent offense types were included in the chart.

often, at less than half the rate for §2B1.1 offenders overall, for three specific offense types. Fewer than five percent of embezzlement and theft (4.7%), mail related fraud (1.7%), and false statements (1.6%) offenders received the aggravating role adjustment because these offenses typically involved either a single defendant or a small number of participants.

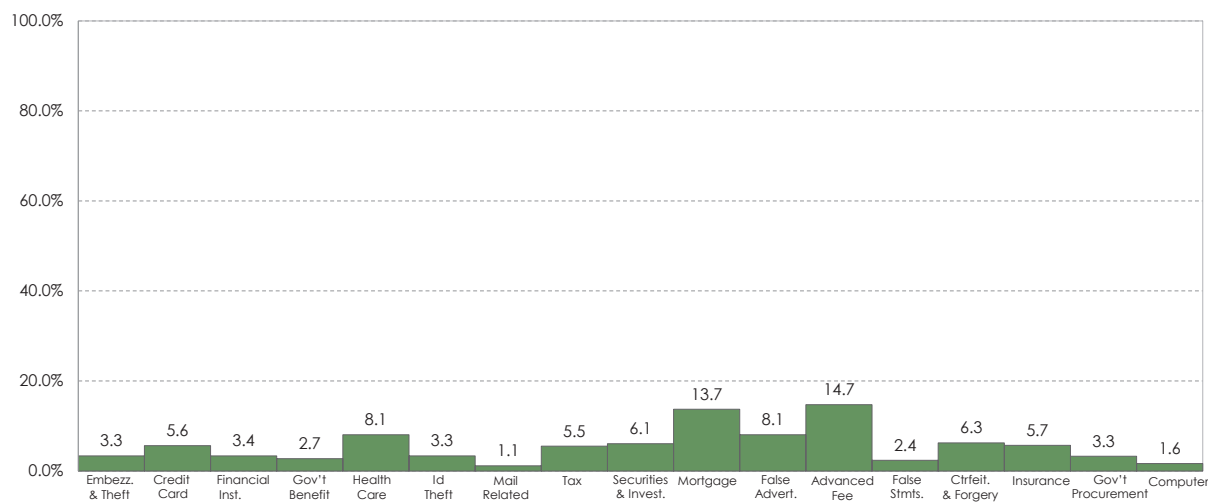
Mitigating Role

At the other end of the spectrum, §3B1.2 provides decreases for offenders who perform a mitigating role in the offense, depending on whether the offender performed a minor role (2-levels), a minimal role (4-levels) or a role in-between (3-levels). Comparing the application rate of the mitigating role adjustment for economic crime offenders to

federal offenders overall in fiscal year 2017 yields results converse to the comparison for aggravating role. As discussed above, *twice* as many economic crime offenders received an aggravating role adjustment compared to all federal offenders (10.4% compared to 4.7%). The reverse was true for mitigating role. *Half* as many economic crime offenders received a mitigating role adjustment compared to all federal offenders (4.7% compared to 8.2%).

Mitigating role trends among the specific types of economic crime tended to correspond to aggravating role trends. The three specific offense types previously shown as most likely to receive an aggravating role adjustment also were most likely to receive a mitigating role adjustment. Figure 13

Figure 13. Application of Mitigating Role Adjustment for Economic Crime Offenders in Each Specific Offense Type Fiscal Year 2017



SOURCE: U.S. Sentencing Commission 2017 Fraud Team Datafile, USSCF17. Of the 66,873 cases, 4,956 were excluded due to incomplete guideline application information. Of the remaining 61,917 cases, 55,680 were excluded that were not sentenced under USSG §2B1.1 (55,670) or were missing information on Chapter 2 guideline applied (10). Of the remaining 6,237 cases, 169 were excluded that were sentenced using a Guidelines Manual in effect prior to November 1, 2015 (167) or for insufficient documentation to determine offense type (2). Only the 17 most prevalent offense types were included in the chart.

shows that advanced fee fraud (14.7%), mortgage fraud (13.7%), and health care fraud (8.1%) offenders were among those most likely to receive a mitigating role adjustment. The same characteristics that contributed to the high rate of application of the aggravating role adjustment for these specific offense types also contributed to the high rate of application of the mitigating role adjustment. These offenses typically involve relatively large conspiracies. To the extent they each involve a substantial number of participants, it would be expected that less culpable offenders would be present in cases that involved offense level increases for more culpable offenders. For example, the previously mentioned advanced fee conspiracies typically include a number of lower level “employees” tasked with luring victims. Similarly, mortgage fraud schemes often involve any number of lower level straw purchasers recruited to apply for loans.

Two specific offense types not only had high application rates of the mitigating role adjustment, they also received notably larger decreases under the guideline. Overall, the 2-level mitigating role adjustment applied in 3.6 percent of all cases sentenced under §2B1.1, and the 3- and 4- level adjustment each applied in less than one percent. All of the specific types of economic crime follow this trend, with two exceptions: mortgage fraud and advanced fee fraud. Of mortgage fraud offenders, 13.8 percent received a mitigating role adjustment, broken down as follows: 6.9 percent received a 2-level decrease, 2.9 percent a 3-level decrease, and 4.0 percent a 4-level decrease. Similarly, 14.7 percent of advanced fee fraud offenders received a mitigating role adjustment, broken down

as follows: 10.3 percent received a 2-level decrease, 0.7 percent a 3-level decrease, and 3.7 percent a 4-level decrease. This pattern also further underscores the nature of these conspiracies, consisting of numerous participants acting in a broad range of roles with a corresponding broad range of culpability.

Finally, two specific offense types received mitigating role adjustments at rates less than half the rate for all economic crime offenders of 4.7 percent. Less than two percent of computer related fraud (1.6%) and mail related fraud (1.1%) offenders received a mitigating role adjustment.

Abuse of a Position of Trust or Use of a Special Skill

Section 3B1.3 of the guidelines provides for a 2-level increase if the defendant abused a position of public or private trust or used a special skill in a manner that significantly facilitated the commission or concealment of the offense. Specifically, a position of trust is characterized by professional or managerial discretion with little supervision. The guideline also provides special application rules in certain instances.

The data indicate that abuse of position of trust/special skill is a something of a distinguishing trait of economic crime offenders. The application of the abuse of position of trust/special skill adjustment for economic crime offenders differed significantly from federal offenders overall. In fiscal year 2017, the abuse of position of trust/special skill adjustment applied for 2.4 percent of all federal offenders. In contrast, the adjustment applied at about seven

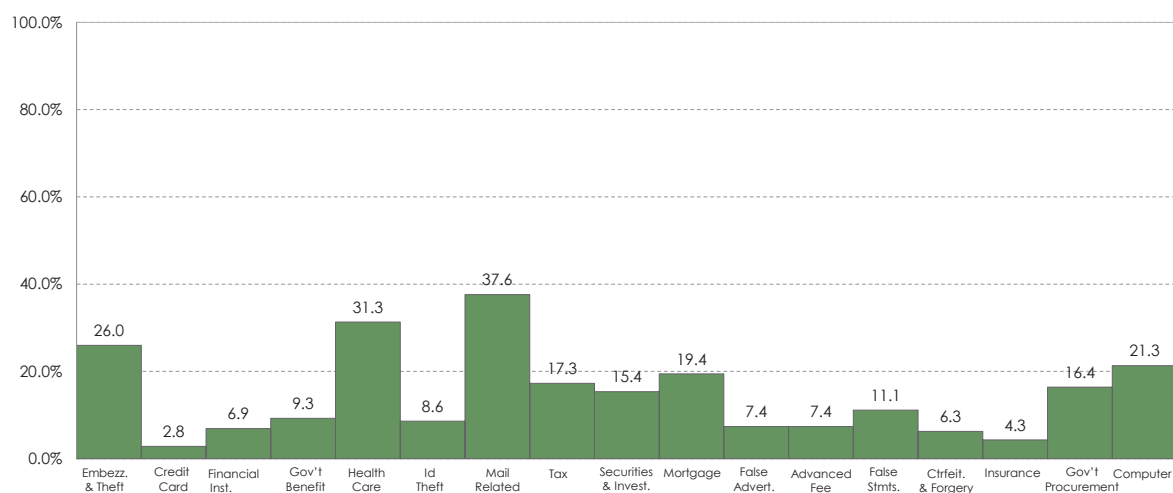
times that rate, 17.1 percent, for economic crime offenders. Economic crime offenders accounted for nearly three-quarters (72.6%) of all federal offenders for whom the abuse of position of trust/special skill adjustment applied that year.¹⁹ The Commission’s data does not distinguish which aspect of increased culpability—the abuse of a position of trust or the use of a special skill—triggered application of the adjustment in each case, but application patterns below suggest that abuse of position of trust likely was the basis for most specific types of economic crime.

Application of the abuse of position of trust/special skill adjustment varied significantly across the specific types of economic crime. These variations not only were indicative of the nature of the offenses, but also of special application rules in the

guidelines. Three specific offense types received the adjustment at rates one and one-half times higher than for economic crime offenders overall: mail related fraud (37.6%), health care fraud (31.3%), and embezzlement and theft (26.0%).

The high rates of application of the abuse of position of trust/special skill adjustment for embezzlement and theft and health care fraud offenders illustrate the nature of those offenses. A defining feature of embezzlement is that the offender was, at some point, entrusted with the property or funds that were misappropriated. Similarly, as discussed above in terms of aggravating role, common positions of trust for health care fraud offenders include clinic owners or physicians, and persons who otherwise have access to the filing of claims.

Figure 14. Application of Abuse of Position of Trust/Use of Special Skill Adjustment for Economic Crime Offenders in Each Specific Offense Type Fiscal Year 2017



SOURCE: U.S. Sentencing Commission 2017 Fraud Team Datafile, USSCF17. Of the 66,873 cases, 4,956 were excluded due to incomplete guideline application information. Of the remaining 61,917 cases, 55,680 were excluded that were not sentenced under USSG §2B1.1 [55,670] or were missing information on Chapter 2 guideline applied (10). Of the remaining 6,237 cases, 169 were excluded that were sentenced using a Guidelines Manual in effect prior to November 1, 2015 (167) or for insufficient documentation to determine offense type (2). Only the 17 most prevalent offense types were included in the chart.

Although somewhat expected given the nature of the offense, the high rates of application of the abuse of position of trust/special skill adjustment for mail related fraud highlight the fact that these offenders are most often postal employees. The abuse of position of trust guideline includes a special rule that states: "...an adjustment under this guideline shall apply to...[a]n employee of the United States Postal Service who engages in the theft or destruction of undelivered United States mail."²⁰

In contrast, five specific offense types received the adjustment at rates less than half that for economic crime offenders overall: false advertising (7.4%), advanced fee fraud (7.4%), financial institution fraud (6.9%), insurance fraud (4.3%), and credit card fraud (2.8%). These lower application rates reflect the fact that these offenses typically are committed by offenders without any special status as an individual or access to something otherwise limited to others.

The abuse of position of trust/special skill adjustment applied for securities and investment fraud offenders (15.4%) at a rate consistent with economic crime offenders overall (17.1%). At first glance, this rate may seem low considering the nature of these offenses and the culpability of the offenders. However, §2B1.1 includes a Specific Offense Characteristic that provides for a 4-level increase for securities and commodities offenses committed by offenders in certain positions, such as corporate officers or directors, registered brokers or dealers,

or investment advisers.²¹ The guidelines instruct that if this enhancement applies, do not apply the abuse of position of trust/special skill adjustment. This instruction prevents punishing offenders twice under the guidelines for the same conduct since the conduct that forms the basis for the Specific Offense Characteristic is essentially the same as for the abuse of position of trust/special skill adjustment. The Specific Offense Characteristic applied for almost one-fifth (19.5%) of securities and investment fraud offenders, which precluded application of the abuse of position for trust/special skills adjustment for these offenders. As noted above, the adjustment did apply to 15.4 percent of securities and investment fraud offenders. Given that the conduct underlying application of that §2B1.1 Specific Offense Characteristic and the Chapter Three adjustment are fundamentally the same, arguably the overall rate for abuse of a "position of trust" is the sum of these rates, or 34.9 percent, for securities and investment fraud offenders.

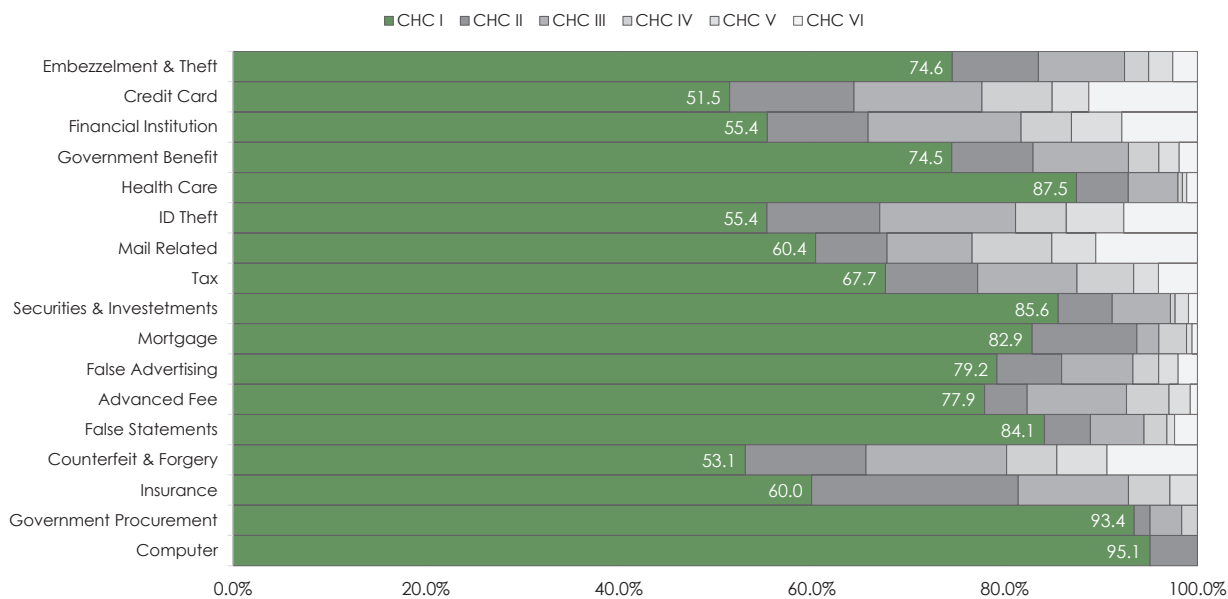
Criminal History Category

Chapter Four of the federal sentencing guidelines provides for a calculation of offender criminal history based on the status and length of prior sentences. That calculation results in a Criminal History Category to which each offender is assigned ranging from I to VI. The criminal history of offenders sentenced under the economic crime guideline differed from all federal offenders. Fewer than half (43.3%) of all

federal offenders sentenced in fiscal year 2017 were assigned to Criminal History Category I, the lowest Criminal History Category. The next largest groups were in Criminal History Categories III (17.3%) and II (14.2%), with at least five percent in each of the higher categories (IV, 10.1%; VI 9.3%; V, 5.9%). In contrast, more than two-thirds (69.9%) of economic crime offenders were assigned to Criminal History Category I. The next largest groups also were in Criminal History Categories III (9.7%) and II (9.1%), but with less than five percent in each of the higher categories (VI, 4.6%; IV, 3.8%; V 2.9%).

As shown in Figure 15, the distribution of Criminal History Categories varied across the specific types of economic crime. Nonetheless, for every specific offense type more than half of the offenders were in the lowest Criminal History Category. Six offense types were particularly noteworthy because an overwhelming majority of offenders were Criminal History Category I: computer related fraud (95.1%), government procurement fraud (93.4%), health care fraud (87.5%), securities and investment fraud (85.6%), false statements (84.1%), and mortgage fraud (82.9%).

Figure 15. Criminal History Category of Economic Crime Offenders in Each Specific Offense Type Fiscal Year 2017



SOURCE: U.S. Sentencing Commission 2017 Fraud Team Datafile, USSCF17. Of the 66,873 cases, 4,956 were excluded due to incomplete guideline application information. Of the remaining 61,917 cases, 55,680 were excluded that were not sentenced under USSG §2B1.1 (55,670) or were missing information on Chapter 2 guideline applied (10). Of the remaining 6,237 cases, 169 were excluded that were sentenced using a *Guidelines Manual* in effect prior to November 1, 2015 (167) or for insufficient documentation to determine offense type (2). Only the 17 most prevalent offense types were included in the chart. For full figure data, see Appendix.

The criminal history of offenders in four offense types was more similar to federal offenders generally than to economic crime offenders. Approximately half of financial institution fraud (55.4%), identity theft (55.4%), counterfeit and forgery (53.1%), and credit card fraud (51.5%) were in Criminal History Category I. The next largest categories for these offense types also were Criminal History Categories II and III. With one exception (3.8% in Criminal History Category V for credit card), offenders in each of these four specific offense types had more than five percent of offenders in each of the higher categories.

Sentences Imposed

The Commission analyzed both the type and length of sentences imposed for economic crime offenders. As would be expected, the sentences imposed varied significantly across the specific types of economic crime, reflecting the differences in offense severity and offender culpability demonstrated by the data above.

Type of Sentences Imposed

The type of sentences imposed for economic crime offenders differed from federal offenders overall. In fiscal year 2017, two-thirds of economic crime offenders (66.3%) were sentenced to prison only, a rate substantially less than the 88.0 percent for all federal offenders. In contrast, a considerably larger proportion of economic crime offenders (20.8%) were sentenced to probation only compared to all federal offenders (6.9%).

As shown in Figure 16 on the next page, five specific offense types received sentences of prison only more often than federal offenders overall: identity theft (90.0%), securities and investment fraud (89.8%), advanced fee fraud (86.0%), credit card fraud (83.9%), and financial institution fraud (82.5%).

In contrast, offenders in four specific offense types received sentences of prison only at a much lower rate: insurance fraud (48.6%), mail related fraud (44.3%), false statements (43.7%), and computer related fraud (41.0%). These lower rates of imprisonment were offset by alternative sentences for these offense types, but in different ways.

Sentences of probation only were imposed at similar rates as prison only for false statements (47.6%) and mail related fraud (44.9%). Consequently, both groups of offenders had relatively low rates of other alternatives imposed. Combined, the rates of prison with confinement or probation with confinement conditions were 10.8 percent for mail related fraud and 8.8 percent for false statements.

On the other hand, alternative sentences were somewhat more evenly distributed for the other two specific offense types. Comparatively fewer computer related fraud (32.8%) and insurance fraud (25.7%) offenders were sentenced to probation only. Consequently, both groups of offenders had relatively high rates of other alternatives

imposed. Combined, the other two types of alternative sentences (prison with confinement or probation with confinement conditions) were imposed for about one-quarter of computer related fraud (26.2%) and insurance fraud (25.7%) offenders.

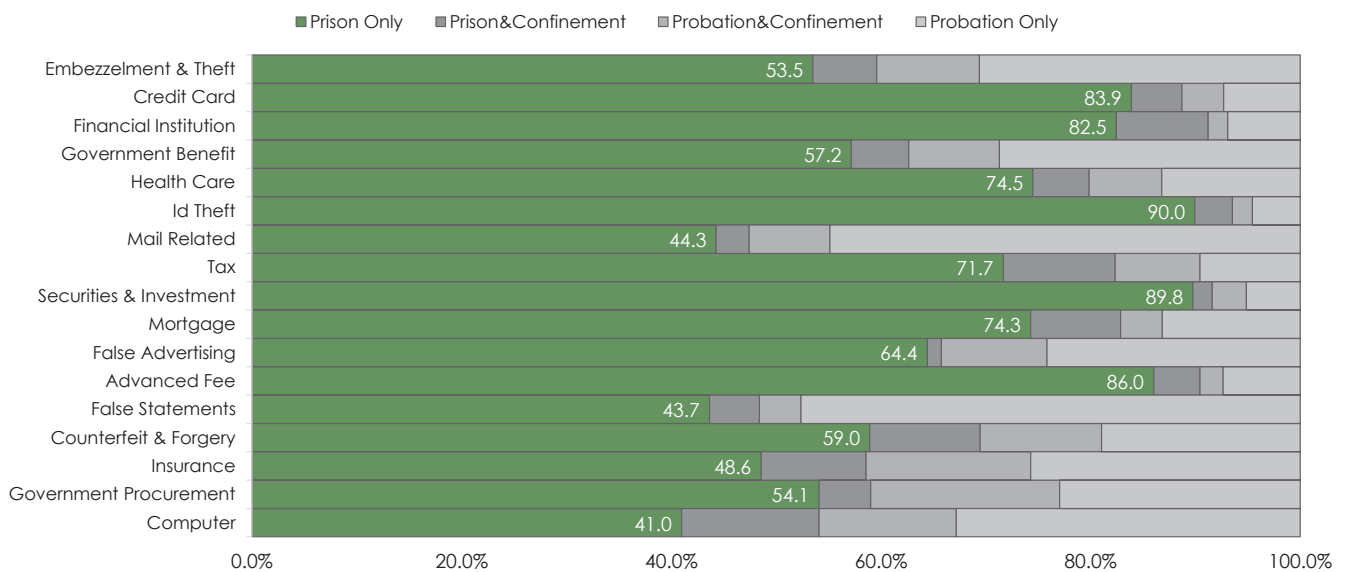
Average Sentence Length

The average sentence imposed for economic crime offenders differed from federal offenders overall. In fiscal year 2017, the average sentence imposed for economic crime offenders was 23 months, about half as long as the average sentence imposed of 45 months for federal offenders overall.²² As demonstrated throughout this publication, however, comparing economic crime offenders as one group to federal

offenders overall generally tends to conceal substantial differences among the different specific economic crimes. These differences were especially apparent in the average sentences imposed.

The average sentences imposed varied significantly across the specific types of economic crime, as would be expected given the differences demonstrated above in their offense severity. As shown in Figure 17 on the next page, securities and investment fraud offenders received the longest average sentence, 52 months, more than twice as long as the average sentence imposed for all economic crime offenders. Notably, the average sentence for securities and investment fraud offenders also was longer

Figure 16. Type of Sentence Imposed for Economic Crime Offenders in Each Specific Offense Type Fiscal Year 2017



SOURCE: U.S. Sentencing Commission 2017 Fraud Team Datafile, USSCF17. Of the 66,873 cases, 4,956 were excluded due to incomplete guideline application information. Of the remaining 61,917 cases, 35,680 were excluded that were not sentenced under USSG §2B1.1 (55,670) or were missing information on Chapter 2 guideline applied (10). Of the remaining 6,237 cases, 169 were excluded that were sentenced using a *Guidelines Manual* in effect prior to November 1, 2015 (167) or for insufficient documentation to determine offense type (2). Only the 17 most prevalent offense types were included in the chart. For full figure data, see Appendix.

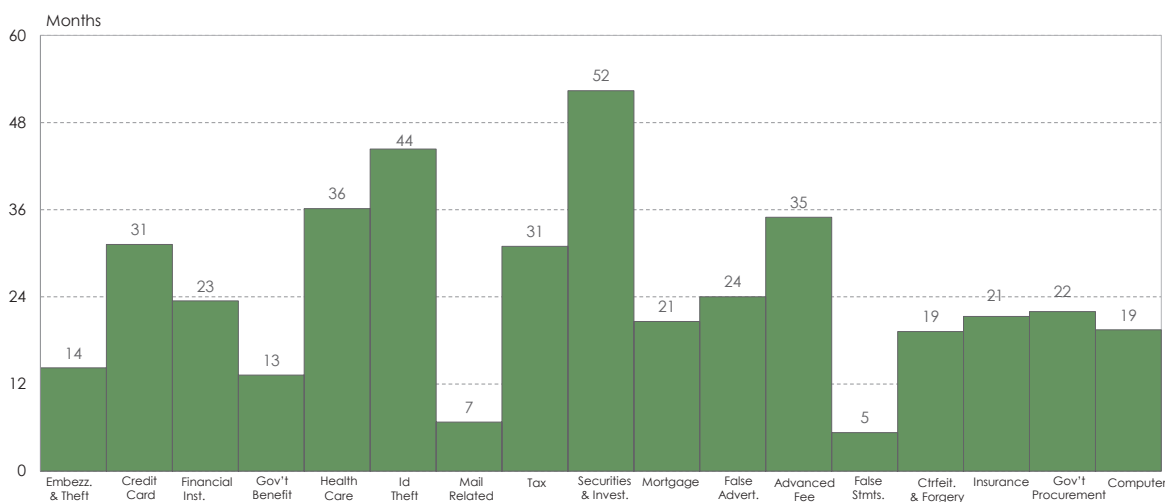
than the average sentence imposed for all federal offenders. Other specific offense types with comparatively long average sentences were identity theft (44 months), health care fraud (36 months), and advanced fee fraud (35 months).

These longer sentences reflect greater offense severity and offender culpability. These factors were demonstrated above with higher application rates for a variety of sentencing enhancements under the guidelines.²³ For example, the longer average sentence for securities and investment fraud offenders reflects, in part, their high median loss amount (\$2.1M), substantial financial harm to victims (78.1%), and use of sophisticated means (35.4%). Finally, a considerable portion of these offenders

performed an aggravating role in the offense (17.7%) and abused a position of trust (15.4%).

Two specific types of economic crime were notable for their short average sentences: mail related fraud (7 months) and false statements (5 months). These average sentences were one-third to one-half shorter than the average sentence of 23 months for all economic crime offenders. These shorter sentences reflect their lesser offense severity and offender culpability. For example, false statements offenders had the lowest median loss amount (\$0) and rarely received enhancements for the victims table (2.4%), use of sophisticated means (2.4%), and performing an aggravating role in the offense (1.6%).

Figure 17. Average Sentence Imposed for Economic Crime Offenders in Each Specific Offense Type Fiscal Year 2017



SOURCE: U.S. Sentencing Commission 2017 Fraud Team Datafile, USSCF17. Of the 66,873 cases, 4,956 were excluded due to incomplete guideline application information. Of the remaining 61,917 cases, 55,680 were excluded that were not sentenced under USSG §2B1.1 (55,670) or were missing information on Chapter 2 guideline applied (10). Of the remaining 6,237 cases, 169 were excluded that were sentenced using a *Guidelines Manual* in effect prior to November 1, 2015 (167) or for insufficient documentation to determine offense type (2). Only the 17 most prevalent offense types were included in the chart.

IV. Conclusion

Federal economic crime encompasses a wide variety of conduct. Offenders sentenced under §2B1.1, the primary economic crime sentencing guideline, had violations that ranged from simple false statements to complex investment fraud schemes. Cases involving embezzlement and theft were the most common of those crimes in fiscal year 2017, accounting for 27.7 percent of all economic crime offenses. Other specific economic crimes such as securities and investment fraud, while less prevalent (3.5%), were notable for involving large monetary losses (median \$2,105,620) and a large number of victims, and consequently, the longest sentences on average.

The Commission has disaggregated the myriad offense types sentenced under the economic crime guideline into 29 categories. All offenders sentenced under the guideline were assigned to one of the 29 offense types based on a combination of the statute of conviction and a description of the conduct. The resulting data shows significant differences in offender and offense characteristics, and sentencing outcomes for the 17 most prevalent specific offense types. These findings underscore the usefulness of disaggregating these offense types to policy makers and researchers, and the Commission plans to continue to collect and disseminate such information in the future.

WHAT DOES FEDERAL ECONOMIC CRIME REALLY LOOK LIKE?

V. Endnotes

1 U.S. SENTENCING COMM'N, *Guidelines Manual* (Nov. 2016) [hereinafter USSG].

2 18 U.S.C. § 1343

3 Data for this publication are from two Commission datafiles, the 2017 individual offender datafile and the 2017 fraud team datafiles. The 2017 individual offender datafile consists of 66,873 cases. The 2017 fraud team datafile consists of 6,068 cases. Cases were excluded from analyses in this publication as necessary due to missing information for the variables required for those analyses.

4 Prior to 2001 the *Guidelines Manual* provided two separate Chapter 2 guidelines for theft (§2B1.1) and fraud (§2F1.1) offenses. As part of the 2001 Economic Crime Package, the Commission consolidated the two guidelines into §2B1.1 effective November 1, 2001. See USSG App. C, amend. 617 (effect. Nov. 1, 2001).

5 This publication limited economic crime to offenders sentenced under §2B1.1 primarily because that guideline consistently accounts for the majority of economic crime offenders. There are other Chapter 2 guidelines that address conduct that also can be described as economic crime (e.g., §2T1.1 Tax Evasion; Willful Failure to File Return, Supply Information, or Pay Tax; Fraudulent or False Returns, Statements, or Other Documents). These other guidelines consistently account for a much smaller proportion of economic crime compared to §2B1.1. In addition, the other guidelines cover specific types of economic crime and therefore do not present the same problem of aggregation of diverse offense types as §2B1.1.

6 The Chapter 2 guidelines in the “All Other Guidelines” category each accounted for less than three percent of the total.

7 The additional conduct is recorded in the datafile.

8 The “Other” category consists of: failure to pay child support (18), extortion (15), destruction of government property (13), excise/duty tax (2), animal violence (1), and bribery (1). Because Retirement/Unemployment, and Weapons did not have any offenders in fiscal year 2017, those two categories are excluded from the remaining analyses and charts in the publication.

9 In fiscal year 2017, the 405 offenders in the Other race category consisted of Asian/Pacific Islander 244 (60.3%), Native American/Alaskan Native 107 (26.4%), Other Race 53 (13.1%), and Multi-racial 1 (0.2%).

10 The 2016 edition of the *Guidelines Manual* is referenced in this publication as it was the edition applicable for offenders sentenced in 2017, absent any *ex post facto* considerations.

11 USSG, *supra* note 1, at §2B1.1, comment. (n.3).

12 USSG, *supra* note 1, at §2B1.1, comment. (n.3).

13 The median is the midpoint, such that half of the loss amounts are less than the median loss and the remaining half of the loss amounts are greater than the median.

14 USSG, *supra* note 1, at §2B1.1, comment. (n.1). In addition, the guideline defines “person” as “...individuals, corporations, companies, associations, firms, partnerships, societies, and joint stock companies.”

15 In 2015, the Commission amended the victims table. *See* USSG, *supra* note 1, at App. C, Amend. 792 (effect. Nov. 1, 2015). The victims table was revised to specifically incorporate financial hardship to victims and reduce the number of victims required to trigger the enhancement. The data presented includes only offenders sentenced under the amended *Guidelines Manual*. In fiscal year 2017, the majority of §2B1.1 offenders (97.3%) were sentenced under the amended *Guidelines Manual* and 2.7% were sentenced under an earlier, unamended version. USSG §1B1.11 requires that the court use the manual in effect on the date the defendant committed the offense, rather than on the date of sentencing, if use of the latter would violate the *ex post facto* clause of the United States Constitution. *See* §1B1.11(b)(1). Comparison of application rates shows a difference in the overall application rates of the victims table, with 27.5% of offenders sentenced under an earlier, unamended version of the *Guidelines Manual* having an increase. The impact of the amended language is most apparent in the application of the 2-, 4-, and 6-level increases. Of the offenders sentenced under the unamended version of the guideline, 19.8% received a 2-level increase, 5.4% a 4-level increase, and 2.4% a 6-level increase from the victims table.

16 USSG, *supra* note 1, at §2B1.1, comment. (n.1).

17 *Id.* at §2B1.1, comment. (n. 4(C)).

18 In 2015, the Commission amended the sophisticated means Specific Offense Characteristic to clarify that it requires that the defendant intentionally caused the conduct by using sophisticated means. USSG *id.* at App. C, amend. 792 (eff. Nov. 1 2015). The data presented includes only offenders sentenced under the amended *Guidelines Manual*. Comparison of application rates shows a difference in the overall application of the sophisticated means enhancement for offenders who were sentenced under an earlier, unamended version of the *Guidelines Manual*. A total of 31.1% of offenders sentenced prior to the amendment received an offense level increase for sophisticated means, which was twice as high for offenders sentenced using the narrowed language in the amended version of the Specific Offense Characteristic.

19 Together with USSG §2B1.1 (72.6%), an additional five guidelines combined to account for 92.1% of all offenders with an offense level increase under the provision: USSG §§ 2D1.1 (10.7%), 2S1.1 (3.9%), 2L1.1 (2.4%), 2T1.1 (1.4%), and 2B4.1 (1.1%). Of the guidelines comprising the remaining 7.9%, each accounted for less than one percent of cases with the enhancement.

20 USSG, *supra* note 1, at §3B1.3, comment. (n. 2(A)).

21 *Id.* at §2B1.1(b)(19).

22 Calculation of the average sentence includes sentences of probation only as zero months of imprisonment. In addition, the calculation of the average includes time of confinement as described in USSG §5C1.1.

23 The guideline provisions highlighted in this publication are examples of commonly applied provisions. They do not represent the complete guideline calculations for these cases. Additional §2B1.1 and Chapter 3 and 4 provisions may have applied that also contributed to the offenders' sentences but are not detailed in this publication.

WHAT DOES FEDERAL ECONOMIC CRIME REALLY LOOK LIKE?

VI. Appendix

Appendix A. Offense Type Decision-Making Hierarchy, Descriptions, and Specific Statutes

Offense Type	Description	Specific Statutes (if applicable)
Securities and Investment Fraud	Schemes involving the deception of investors or the manipulation of financial markets. Includes insider trading, “pump-and-dump,” and Ponzi schemes.	7 U.S.C. § 13, 15 U.S.C. §§ 77a, et seq., 78a, et seq., 80, 18 U.S.C. §§ 1348, 1350
Health Care Fraud	Defrauding of a government or private healthcare entity. Includes frauds involving prescription drugs.	18 U.S.C. §§ 669, 1035, 1347, 1518
Mortgage Fraud	Misrepresentations involving the home loan process.	12 U.S.C. § 2607
Credit Card Fraud	Fraudulent activity involving credit cards including theft, fraudulent charges, skimming/re-encoding, and fraudulent applications.	15 U.S.C. § 1644
Financial Institution Fraud	Schemes targeting banks, usually involving checks and/or debit (ATM) cards and non-mortgage related loans.	18 U.S.C. §§ 1027, 1033, 45 U.S.C. § 231
Government Procurement Fraud	Offenses interfering with federal, state, or local government contracts and conduct that affects the contracting process.	15 U.S.C. §§ 645(a), (d), 714m(a), 18 U.S.C. §§ 494, 1002, 1003, 1012, 41 U.S.C. §§ 2102, 2105
Government Benefits Fraud	Defrauding of government agencies providing assistance programs such as social security, disaster assistance, unemployment and retirement benefits, and educational loans.	7 U.S.C. § 2024, 12 U.S.C. § 1715z-19, 18 U.S.C. §§ 1010, 1040, 1919, 1920, 20 U.S.C. § 1097, 38 U.S.C. § 6102, 42 U.S.C. §§ 408, 1307, 1383 and (a), 1490s, 1760, 45 U.S.C. § 359
Identity Theft	Includes creation of or trafficking in fake identification documents.	18 U.S.C. §§ 1028, 1028A, 1543, 1546
Counterfeiting and Forgery	Fabricating documents or counterfeit Federal Reserve Notes (FRNs).	18 U.S.C. §§ 471, 472, 485, 491, 493, 495, 498, 499, 500, 501, 505, 506, 510, 513, 514
Mail Related Fraud	Theft, destruction, or diversion of mail.	18 U.S.C. §§ 1700, 1702, 1703, 1704, 1705, 1707, 1708, 1709, 1710
Computer Related Fraud	Unauthorized access to a computer or computer system. False or deceptive transmission of multiple E-mails.	18 U.S.C. §§ 1030, 1037, 2701
Intellectual Property Fraud	Copyright and/or trademark infringement. Also includes economic espionage and theft of trade secrets	17 U.S.C. § 506 (a), (b), (c), (d), (f), 18 U.S.C. §§ 1831, 1832, 2319, 2320
Embezzlement and Theft	Conversion of funds or goods otherwise entrusted to an individual; larceny.	15 U.S.C. §§ 645(b) or (c), 714m(b) or (c), 18 U.S.C. §§ 153, 553, 641, 643, 645, 654, 656, 658, 659, 660, 661, 662, 664, 665, 666(a)(1)(A) or (b), 1163, 1167, 1168, 1711,

Appendix A Continued.

Offense Type	Description	Specific Statutes (if applicable)
		1712, 1721, 2113, 2312, 2313, 2314, 2315, 2316, 29 U.S.C. § 501, 38 U.S.C. § 6101
Tax Fraud	Includes misstatements on filings, failure to report legitimate or illegitimate earnings, and misuse of personal identifying information to file returns.	26 U.S.C. §§ 7201, 7202, 7203, 7206, 7212
Insurance Fraud	Fraud related to private, non-health care insurance claims such as life, property, or other insurance.	
Disaster Fraud	Defrauding non-government entities of disaster recovery funds.	
Advanced Fee Fraud	Scams typically using mass-marketing techniques to solicit small upfront payments or fees promising unusual or outrageous returns or payouts.	
False Advertising/Product Substitution	Misrepresentation of a promised good or service, substitution of inferior or counterfeit products, or adulteration of legitimate products.	18 U.S.C. § 1159, 21 U.S.C. §§ 331, 610, 611, 676
Immigration Fraud	Misrepresentation of citizenship status or attempt to fraudulently achieve legal status.	8 U.S.C. § 1326, 18 U.S.C. §§ 911, 1015, 1426
Bankruptcy Fraud	Concealing assets, lying in bankruptcy filings or to bankruptcy court.	18 U.S.C. §§ 152, 157
Retirement and Unemployment Fraud	Fraudulent activity related to non-government funded retirement and unemployment funds.	
Antitrust Violation	Non-government related market monopolization, price fixing, or other conduct that restrains free trade.	
Campaign Finance Fraud	Misuse of funds intended for campaign expenditures or fraudulently raising campaign funds. Includes illegal contributions and improper solicitations.	
False Statements	Lying or false personation involving no other fraudulent conduct.	18 U.S.C. §§ 38, 431, 439, 709, 912, 1018, 2073
Contract Violation	Violations of legitimate, non-government business agreements.	49 U.S.C. § 14915
Educational Funds	Fraud related to non-government related educational funding.	
Weapons Violation	Acquisition of weapon by an unqualified or prohibited individual.	
Money Laundering	Concealing illegally derived assets, includes promotional money laundering.	
All Other	Any other offense not accounted for in the above categories. Examples include property destruction, failure to pay child support, and bribery.	18 U.S.C. §§ 43, 228, 1361, 1366, 1960, 31 U.S.C. §§ 5316, 5332

**Appendix B. Number of Offenders Sentenced in Each Category by Circuit and District
Fiscal Year 2017**

CIRCUIT District	TOTAL	EMBEZZLEMENT/ THEFT		CREDIT CARD		FINANCIAL INSTITUTION		GOVERNMENT BENEFITS	
		N	%	N	%	N	%	N	%
D.C. CIRCUIT	42	19	45.2	1	2.4	2	4.8	0	0.0
District of Columbia	42	19	45.2	1	2.4	2	4.8	0	0.0
FIRST CIRCUIT	171	49	28.7	23	13.5	13	7.6	20	11.7
Maine	24	5	20.8	7	29.2	0	0.0	3	12.5
Massachusetts	68	24	35.3	0	0.0	7	10.3	9	13.2
New Hampshire	20	4	20.0	6	30.0	1	5.0	5	25.0
Puerto Rico	42	13	31.0	9	21.4	5	11.9	1	2.4
Rhode Island	17	3	17.6	1	5.9	0	0.0	2	11.8
SECOND CIRCUIT	491	113	23.0	45	9.2	56	11.4	28	5.7
Connecticut	46	19	41.3	1	2.2	4	8.7	3	6.5
New York									
Eastern	108	13	12.0	13	12.0	9	8.3	2	1.9
Northern	30	4	13.3	1	3.3	1	3.3	14	46.7
Southern	249	59	23.7	24	9.6	33	13.3	7	2.8
Western	47	15	31.9	4	8.5	5	10.6	2	4.3
Vermont	11	3	27.3	2	18.2	4	36.4	0	0.0
THIRD CIRCUIT	373	100	26.8	30	8.0	42	11.3	26	7.0
Delaware	9	5	55.6	1	11.1	0	0.0	1	11.1
New Jersey	118	41	34.7	8	6.8	5	4.2	4	3.4
Pennsylvania									
Eastern	137	29	21.2	6	4.4	31	22.6	15	10.9
Middle	52	16	30.8	7	13.5	0	0.0	4	7.7
Western	55	7	12.7	8	14.5	6	10.9	2	3.6
Virgin Islands	2	2	100.0	0	0.0	0	0.0	0	0.0
FOURTH CIRCUIT	549	163	29.7	55	10.0	61	11.1	40	7.3
Maryland	113	26	23.0	15	13.3	8	7.1	15	13.3
North Carolina									
Eastern	46	15	32.6	2	4.3	13	28.3	3	6.5
Middle	30	4	13.3	3	10.0	5	16.7	4	13.3
Western	58	20	34.5	1	1.7	4	6.9	5	8.6
South Carolina	96	33	34.4	12	12.5	11	11.5	3	3.1
Virginia									
Eastern	137	43	31.4	11	8.0	18	13.1	5	3.6
Western	35	8	22.9	8	22.9	0	0.0	3	8.6
West Virginia									
Northern	22	10	45.5	0	0.0	1	4.5	2	9.1
Southern	12	4	33.3	3	25.0	1	8.3	0	0.0

Appendix B. Number of Offenders Sentenced in Each Category by Circuit and District Fiscal Year 2017

CIRCUIT District	HEALTHCARE		IDENTITY THEFT		MAIL RELATED		TAX		SECURITIES/ INVESTMENT	
	N	%	N	%	N	%	N	%	N	%
D.C. CIRCUIT	1	2.4	1	2.4	0	0.0	7	16.7	1	2.4
District of Columbia	1	2.4	1	2.4	0	0.0	7	16.7	1	2.4
FIRST CIRCUIT	13	7.6	16	9.4	4	2.3	3	1.8	8	4.7
Maine	3	12.5	0	0.0	2	8.3	0	0.0	0	0.0
Massachusetts	2	2.9	5	7.4	0	0.0	2	2.9	8	11.8
New Hampshire	1	5.0	2	10.0	0	0.0	0	0.0	0	0.0
Puerto Rico	7	16.7	3	7.1	2	4.8	0	0.0	0	0.0
Rhode Island	0	0.0	6	35.3	0	0.0	1	5.9	0	0.0
SECOND CIRCUIT	29	5.9	17	3.5	8	1.6	15	3.1	37	7.5
Connecticut	3	6.5	0	0.0	0	0.0	3	6.5	1	2.2
New York										
Eastern	6	5.6	2	1.9	1	0.9	1	0.9	12	11.1
Northern	0	0.0	0	0.0	0	0.0	1	3.3	1	3.3
Southern	15	6.0	14	5.6	6	2.4	7	2.8	21	8.4
Western	3	6.4	1	2.1	1	2.1	3	6.4	2	4.3
Vermont	2	18.2	0	0.0	0	0.0	0	0.0	0	0.0
THIRD CIRCUIT	24	6.4	25	6.7	7	1.9	25	6.7	16	4.3
Delaware	0	0.0	1	11.1	0	0.0	0	0.0	0	0.0
New Jersey	2	1.7	10	8.5	0	0.0	9	7.6	8	6.8
Pennsylvania										
Eastern	10	7.3	10	7.3	2	1.5	6	4.4	7	5.1
Middle	7	13.5	3	5.8	3	5.8	2	3.8	0	0.0
Western	5	9.1	1	1.8	2	3.6	8	14.5	1	1.8
Virgin Islands	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
FOURTH CIRCUIT	21	3.8	55	10.0	20	3.6	16	2.9	13	2.4
Maryland	2	1.8	26	23.0	1	0.9	2	1.8	2	1.8
North Carolina										
Eastern	1	2.2	4	8.7	0	0.0	2	4.3	1	2.2
Middle	0	0.0	2	6.7	1	3.3	4	13.3	0	0.0
Western	6	10.3	0	0.0	4	6.9	0	0.0	5	8.6
South Carolina	5	5.2	0	0.0	8	8.3	2	2.1	2	2.1
Virginia										
Eastern	2	1.5	20	14.6	4	2.9	3	2.2	2	1.5
Western	4	11.4	3	8.6	1	2.9	2	5.7	0	0.0
West Virginia										
Northern	0	0.0	0	0.0	0	0.0	0	0.0	1	4.5
Southern	1	8.3	0	0.0	1	8.3	1	8.3	0	0.0

**Appendix B. Number of Offenders Sentenced in Each Category by Circuit and District
Fiscal Year 2017**

CIRCUIT District	MORTGAGE		FALSE ADVERTISING/ PRODUCT SUBSTITUTION		ADVANCED FEE		FALSE STATEMENTS	
	N	%	N	%	N	%	N	%
D.C. CIRCUIT	2	4.8	0	0.0	0	0.0	5	11.9
District of Columbia	2	4.8	0	0.0	0	0.0	5	11.9
FIRST CIRCUIT	7	4.1	4	2.3	1	0.6	0	0.0
Maine	0	0.0	0	0.0	0	0.0	0	0.0
Massachusetts	2	2.9	3	4.4	1	1.5	0	0.0
New Hampshire	0	0.0	1	5.0	0	0.0	0	0.0
Puerto Rico	2	4.8	0	0.0	0	0.0	0	0.0
Rhode Island	3	17.6	0	0.0	0	0.0	0	0.0
SECOND CIRCUIT	15	3.1	36	7.3	32	6.5	16	3.3
Connecticut	1	2.2	1	2.2	3	6.5	1	2.2
New York								
Eastern	11	10.2	23	21.3	3	2.8	2	1.9
Northern	0	0.0	0	0.0	3	10.0	3	10.0
Southern	3	1.2	12	4.8	18	7.2	6	2.4
Western	0	0.0	0	0.0	5	10.6	4	8.5
Vermont	0	0.0	0	0.0	0	0.0	0	0.0
THIRD CIRCUIT	20	5.4	16	4.3	10	2.7	3	0.8
Delaware	0	0.0	0	0.0	0	0.0	1	11.1
New Jersey	15	12.7	1	0.8	1	0.8	1	0.8
Pennsylvania								
Eastern	3	2.2	4	2.9	8	5.8	0	0.0
Middle	0	0.0	4	7.7	0	0.0	0	0.0
Western	2	3.6	7	12.7	1	1.8	1	1.8
Virgin Islands	0	0.0	0	0.0	0	0.0	0	0.0
FOURTH CIRCUIT	21	3.8	15	2.7	19	3.5	11	2.0
Maryland	5	4.4	1	0.9	0	0.0	1	0.9
North Carolina								
Eastern	2	4.3	1	2.2	0	0.0	0	0.0
Middle	3	10.0	0	0.0	0	0.0	0	0.0
Western	0	0.0	1	1.7	10	17.2	1	1.7
South Carolina	9	9.4	1	1.0	3	3.1	1	1.0
Virginia								
Eastern	2	1.5	6	4.4	6	4.4	7	5.1
Western	0	0.0	5	14.3	0	0.0	0	0.0
West Virginia								
Northern	0	0.0	0	0.0	0	0.0	1	4.5
Southern	0	0.0	0	0.0	0	0.0	0	0.0

Appendix B. Number of Offenders Sentenced in Each Category by Circuit and District
Fiscal Year 2017

CIRCUIT District	COUNTERFEIT/ FORGERY		INSURANCE		GOVERNMENT PROCUREMENT		COMPUTER	
	N	%	N	%	N	%	N	%
D.C. CIRCUIT	1	2.4	0	0.0	2	4.8	0	0.0
District of Columbia	1	2.4	0	0.0	2	4.8	0	0.0
FIRST CIRCUIT	1	0.6	0	0.0	0	0.0	2	1.2
Maine	1	4.2	0	0.0	0	0.0	0	0.0
Massachusetts	0	0.0	0	0.0	0	0.0	1	1.5
New Hampshire	0	0.0	0	0.0	0	0.0	0	0.0
Puerto Rico	0	0.0	0	0.0	0	0.0	0	0.0
Rhode Island	0	0.0	0	0.0	0	0.0	1	5.9
SECOND CIRCUIT	10	2.0	9	1.8	5	1.0	5	1.0
Connecticut	0	0.0	3	6.5	1	2.2	0	0.0
New York								
Eastern	3	2.8	1	0.9	3	2.8	1	0.9
Northern	0	0.0	0	0.0	0	0.0	2	6.7
Southern	7	2.8	5	2.0	1	0.4	2	0.8
Western	0	0.0	0	0.0	0	0.0	0	0.0
Vermont	0	0.0	0	0.0	0	0.0	0	0.0
THIRD CIRCUIT	4	1.1	1	0.3	9	2.4	8	2.1
Delaware	0	0.0	0	0.0	0	0.0	0	0.0
New Jersey	2	1.7	0	0.0	6	5.1	3	2.5
Pennsylvania								
Eastern	2	1.5	0	0.0	2	1.5	1	0.7
Middle	0	0.0	1	1.9	1	1.9	2	3.8
Western	0	0.0	0	0.0	0	0.0	2	3.6
Virgin Islands	0	0.0	0	0.0	0	0.0	0	0.0
FOURTH CIRCUIT	5	0.9	4	0.7	12	2.2	4	0.7
Maryland	1	0.9	0	0.0	5	4.4	1	0.9
North Carolina								
Eastern	0	0.0	0	0.0	0	0.0	0	0.0
Middle	0	0.0	0	0.0	4	13.3	0	0.0
Western	0	0.0	0	0.0	0	0.0	0	0.0
South Carolina	3	3.1	0	0.0	0	0.0	1	1.0
Virginia								
Eastern	1	0.7	0	0.0	2	1.5	2	1.5
Western	0	0.0	0	0.0	0	0.0	0	0.0
West Virginia								
Northern	0	0.0	4	18.2	1	4.5	0	0.0
Southern	0	0.0	0	0.0	0	0.0	0	0.0

**Appendix B. Number of Offenders Sentenced in Each Category by Circuit and District
Fiscal Year 2017**

CIRCUIT District	ALL OTHER		BANKRUPTCY		CONTRACT VIOLATION/ BREACH		ANTITRUST	
	N	%	N	%	N	%	N	%
D.C. CIRCUIT	0	0.0	0	0.0	0	0.0	0	0.0
District of Columbia	0	0.0	0	0.0	0	0.0	0	0.0
FIRST CIRCUIT	1	0.6	1	0.6	1	0.6	0	0.0
Maine	1	4.2	0	0.0	0	0.0	0	0.0
Massachusetts	0	0.0	1	1.5	1	1.5	0	0.0
New Hampshire	0	0.0	0	0.0	0	0.0	0	0.0
Puerto Rico	0	0.0	0	0.0	0	0.0	0	0.0
Rhode Island	0	0.0	0	0.0	0	0.0	0	0.0
SECOND CIRCUIT	7	1.4	1	0.2	2	0.4	1	0.2
Connecticut	1	2.2	0	0.0	1	2.2	0	0.0
New York								
Eastern	0	0.0	0	0.0	0	0.0	0	0.0
Northern	0	0.0	0	0.0	0	0.0	0	0.0
Southern	6	2.4	1	0.4	0	0.0	1	0.4
Western	0	0.0	0	0.0	1	2.1	0	0.0
Vermont	0	0.0	0	0.0	0	0.0	0	0.0
THIRD CIRCUIT	0	0.0	1	0.3	2	0.5	0	0.0
Delaware	0	0.0	0	0.0	0	0.0	0	0.0
New Jersey	0	0.0	0	0.0	1	0.8	0	0.0
Pennsylvania								
Eastern	0	0.0	0	0.0	0	0.0	0	0.0
Middle	0	0.0	1	1.9	0	0.0	0	0.0
Western	0	0.0	0	0.0	1	1.8	0	0.0
Virgin Islands	0	0.0	0	0.0	0	0.0	0	0.0
FOURTH CIRCUIT	3	0.5	6	1.1	2	0.4	1	0.2
Maryland	1	0.9	0	0.0	0	0.0	0	0.0
North Carolina								
Eastern	1	2.2	1	2.2	0	0.0	0	0.0
Middle	0	0.0	0	0.0	0	0.0	0	0.0
Western	1	1.7	0	0.0	0	0.0	0	0.0
South Carolina	0	0.0	1	1.0	0	0.0	0	0.0
Virginia								
Eastern	0	0.0	3	2.2	0	0.0	0	0.0
Western	0	0.0	1	2.9	0	0.0	0	0.0
West Virginia								
Northern	0	0.0	0	0.0	2	9.1	0	0.0
Southern	0	0.0	0	0.0	0	0.0	1	8.3

Appendix B. Number of Offenders Sentenced in Each Category by Circuit and District
Fiscal Year 2017

CIRCUIT District	MONEY LAUNDERING		IMMIGRATION		DISASTER	
	N	%	N	%	N	%
D.C. CIRCUIT	0	0.0	0	0.0	0	0.0
District of Columbia	0	0.0	0	0.0	0	0.0
FIRST CIRCUIT	0	0.0	2	1.2	0	0.0
Maine	0	0.0	2	8.3	0	0.0
Massachusetts	0	0.0	0	0.0	0	0.0
New Hampshire	0	0.0	0	0.0	0	0.0
Puerto Rico	0	0.0	0	0.0	0	0.0
Rhode Island	0	0.0	0	0.0	0	0.0
SECOND CIRCUIT	3	0.6	0	0.0	0	0.0
Connecticut	0	0.0	0	0.0	0	0.0
New York						
Eastern	2	1.9	0	0.0	0	0.0
Northern	0	0.0	0	0.0	0	0.0
Southern	1	0.4	0	0.0	0	0.0
Western	0	0.0	0	0.0	0	0.0
Vermont	0	0.0	0	0.0	0	0.0
THIRD CIRCUIT	1	0.3	0	0.0	0	0.0
Delaware	0	0.0	0	0.0	0	0.0
New Jersey	1	0.8	0	0.0	0	0.0
Pennsylvania						
Eastern	0	0.0	0	0.0	0	0.0
Middle	0	0.0	0	0.0	0	0.0
Western	0	0.0	0	0.0	0	0.0
Virgin Islands	0	0.0	0	0.0	0	0.0
FOURTH CIRCUIT	1	0.2	0	0.0	0	0.0
Maryland	1	0.9	0	0.0	0	0.0
North Carolina						
Eastern	0	0.0	0	0.0	0	0.0
Middle	0	0.0	0	0.0	0	0.0
Western	0	0.0	0	0.0	0	0.0
South Carolina	0	0.0	0	0.0	0	0.0
Virginia						
Eastern	0	0.0	0	0.0	0	0.0
Western	0	0.0	0	0.0	0	0.0
West Virginia						
Northern	0	0.0	0	0.0	0	0.0
Southern	0	0.0	0	0.0	0	0.0

**Appendix B. Number of Offenders Sentenced in Each Category by Circuit and District
Fiscal Year 2017**

CIRCUIT District	INTELLECTUAL PROPERTY		CAMPAIGN FINANCE		EDUCATION FUNDS	
	N	%	N	%	N	%
D.C. CIRCUIT	0	0.0	0	0.0	0	0.0
District of Columbia	0	0.0	0	0.0	0	0.0
FIRST CIRCUIT	2	1.2	0	0.0	0	0.0
Maine	0	0.0	0	0.0	0	0.0
Massachusetts	2	2.9	0	0.0	0	0.0
New Hampshire	0	0.0	0	0.0	0	0.0
Puerto Rico	0	0.0	0	0.0	0	0.0
Rhode Island	0	0.0	0	0.0	0	0.0
SECOND CIRCUIT	0	0.0	1	0.2	0	0.0
Connecticut	0	0.0	0	0.0	0	0.0
New York						
Eastern	0	0.0	0	0.0	0	0.0
Northern	0	0.0	0	0.0	0	0.0
Southern	0	0.0	0	0.0	0	0.0
Western	0	0.0	1	2.1	0	0.0
Vermont	0	0.0	0	0.0	0	0.0
THIRD CIRCUIT	0	0.0	2	0.5	1	0.3
Delaware	0	0.0	0	0.0	0	0.0
New Jersey	0	0.0	0	0.0	0	0.0
Pennsylvania						
Eastern	0	0.0	1	0.7	0	0.0
Middle	0	0.0	1	1.9	0	0.0
Western	0	0.0	0	0.0	1	1.8
Virgin Islands	0	0.0	0	0.0	0	0.0
FOURTH CIRCUIT	1	0.2	0	0.0	0	0.0
Maryland	0	0.0	0	0.0	0	0.0
North Carolina						
Eastern	0	0.0	0	0.0	0	0.0
Middle	0	0.0	0	0.0	0	0.0
Western	0	0.0	0	0.0	0	0.0
South Carolina	1	1.0	0	0.0	0	0.0
Virginia						
Eastern	0	0.0	0	0.0	0	0.0
Western	0	0.0	0	0.0	0	0.0
West Virginia						
Northern	0	0.0	0	0.0	0	0.0
Southern	0	0.0	0	0.0	0	0.0

Appendix B. Number of Offenders Sentenced in Each Category by Circuit and District
Fiscal Year 2017

CIRCUIT District	TOTAL	EMBEZZLEMENT/ THEFT		CREDIT CARD		FINANCIAL INSTITUTION		GOVERNMENT BENEFITS	
		N	%	N	%	N	%	N	%
FIFTH CIRCUIT	656	201	30.6	45	6.9	49	7.5	41	6.3
Louisiana									
Eastern	70	16	22.9	8	11.4	2	2.9	5	7.1
Middle	29	7	24.1	1	3.4	8	27.6	6	20.7
Western	41	20	48.8	5	12.2	0	0.0	1	2.4
Mississippi									
Northern	17	7	41.2	1	5.9	0	0.0	1	5.9
Southern	43	18	41.9	9	20.9	1	2.3	0	0.0
Texas									
Eastern	77	31	40.3	3	3.9	9	11.7	7	9.1
Northern	103	27	26.2	5	4.9	9	8.7	9	8.7
Southern	129	23	17.8	5	3.9	15	11.6	5	3.9
Western	147	52	35.4	8	5.4	5	3.4	7	4.8
SIXTH CIRCUIT	625	170	27.2	43	6.9	45	7.2	76	12.2
Kentucky									
Eastern	58	9	15.5	1	1.7	14	24.1	4	6.9
Western	33	12	36.4	1	3.0	4	12.1	6	18.2
Michigan									
Eastern	120	34	28.3	7	5.8	2	1.7	16	13.3
Western	85	7	8.2	11	12.9	2	2.4	10	11.8
Ohio									
Northern	115	36	31.3	9	7.8	4	3.5	19	16.5
Southern	65	17	26.2	6	9.2	1	1.5	10	15.4
Tennessee									
Eastern	38	12	31.6	3	7.9	2	5.3	5	13.2
Middle	41	20	48.8	0	0.0	4	9.8	2	4.9
Western	70	23	32.9	5	7.1	12	17.1	4	5.7
SEVENTH CIRCUIT	398	113	28.4	40	10.1	34	8.5	21	5.3
Illinois									
Central	25	10	40.0	3	12.0	2	8.0	0	0.0
Northern	184	42	22.8	15	8.2	18	9.8	9	4.9
Southern	29	12	41.4	7	24.1	1	3.4	1	3.4
Indiana									
Northern	37	12	32.4	6	16.2	4	10.8	4	10.8
Southern	64	19	29.7	4	6.3	5	7.8	2	3.1
Wisconsin									
Eastern	40	11	27.5	3	7.5	2	5.0	4	10.0
Western	19	7	36.8	2	10.5	2	10.5	1	5.3

**Appendix B. Number of Offenders Sentenced in Each Category by Circuit and District
Fiscal Year 2017**

CIRCUIT District	HEALTHCARE		IDENTITY THEFT		MAIL RELATED		TAX		SECURITIES/ INVESTMENT	
	N	%	N	%	N	%	N	%	N	%
FIFTH CIRCUIT	86	13.1	29	4.4	55	8.4	15	2.3	21	3.2
Louisiana										
Eastern	18	25.7	1	1.4	3	4.3	3	4.3	1	1.4
Middle	1	3.4	2	6.9	1	3.4	0	0.0	0	0.0
Western	0	0.0	3	7.3	5	12.2	0	0.0	0	0.0
Mississippi										
Northern	2	11.8	0	0.0	1	5.9	1	5.9	0	0.0
Southern	1	2.3	3	7.0	3	7.0	0	0.0	0	0.0
Texas										
Eastern	2	2.6	3	3.9	7	9.1	2	2.6	2	2.6
Northern	11	10.7	3	2.9	18	17.5	0	0.0	6	5.8
Southern	46	35.7	6	4.7	6	4.7	5	3.9	3	2.3
Western	5	3.4	8	5.4	11	7.5	4	2.7	9	6.1
SIXTH CIRCUIT	53	8.5	39	6.2	26	4.2	61	9.8	33	5.3
Kentucky										
Eastern	0	0.0	6	10.3	1	1.7	5	8.6	1	1.7
Western	3	9.1	0	0.0	1	3.0	0	0.0	0	0.0
Michigan										
Eastern	29	24.2	12	10.0	0	0.0	3	2.5	2	1.7
Western	6	7.1	1	1.2	7	8.2	34	40.0	0	0.0
Ohio										
Northern	7	6.1	2	1.7	3	2.6	0	0.0	25	21.7
Southern	4	6.2	8	12.3	3	4.6	7	10.8	3	4.6
Tennessee										
Eastern	1	2.6	1	2.6	4	10.5	4	10.5	2	5.3
Middle	1	2.4	5	12.2	0	0.0	5	12.2	0	0.0
Western	2	2.9	4	5.7	7	10.0	3	4.3	0	0.0
SEVENTH CIRCUIT	27	6.8	20	5.0	15	3.8	17	4.3	15	3.8
Illinois										
Central	4	16.0	0	0.0	1	4.0	2	8.0	0	0.0
Northern	19	10.3	13	7.1	8	4.3	7	3.8	10	5.4
Southern	0	0.0	0	0.0	2	6.9	1	3.4	0	0.0
Indiana										
Northern	1	2.7	3	8.1	3	8.1	1	2.7	0	0.0
Southern	2	3.1	2	3.1	0	0.0	1	1.6	2	3.1
Wisconsin										
Eastern	0	0.0	1	2.5	0	0.0	4	10.0	3	7.5
Western	1	5.3	1	5.3	1	5.3	1	5.3	0	0.0

Appendix B. Number of Offenders Sentenced in Each Category by Circuit and District
Fiscal Year 2017

CIRCUIT District	MORTGAGE		FALSE ADVERTISING/ PRODUCT SUBSTITUTION		ADVANCED FEE		FALSE STATEMENTS	
	N	%	N	%	N	%	N	%
FIFTH CIRCUIT	9	1.4	15	2.3	11	1.7	27	4.1
Louisiana								
Eastern	0	0.0	0	0.0	3	4.3	0	0.0
Middle	0	0.0	0	0.0	0	0.0	1	3.4
Western	0	0.0	2	4.9	0	0.0	0	0.0
Mississippi								
Northern	0	0.0	0	0.0	1	5.9	0	0.0
Southern	0	0.0	0	0.0	0	0.0	1	2.3
Texas								
Eastern	7	9.1	1	1.3	0	0.0	2	2.6
Northern	0	0.0	4	3.9	3	2.9	1	1.0
Southern	2	1.6	3	2.3	2	1.6	4	3.1
Western	0	0.0	5	3.4	2	1.4	18	12.2
SIXTH CIRCUIT	10	1.6	5	0.8	6	1.0	8	1.3
Kentucky								
Eastern	1	1.7	1	1.7	0	0.0	3	5.2
Western	0	0.0	0	0.0	0	0.0	1	3.0
Michigan								
Eastern	4	3.3	3	2.5	2	1.7	1	0.8
Western	1	1.2	0	0.0	0	0.0	1	1.2
Ohio								
Northern	2	1.7	0	0.0	4	3.5	0	0.0
Southern	0	0.0	1	1.5	0	0.0	1	1.5
Tennessee								
Eastern	0	0.0	0	0.0	0	0.0	0	0.0
Middle	0	0.0	0	0.0	0	0.0	0	0.0
Western	2	2.9	0	0.0	0	0.0	1	1.4
SEVENTH CIRCUIT	16	4.0	10	2.5	10	2.5	7	1.8
Illinois								
Central	0	0.0	0	0.0	2	8.0	0	0.0
Northern	16	8.7	6	3.3	5	2.7	4	2.2
Southern	0	0.0	0	0.0	1	3.4	1	3.4
Indiana								
Northern	0	0.0	1	2.7	0	0.0	1	2.7
Southern	0	0.0	0	0.0	0	0.0	0	0.0
Wisconsin								
Eastern	0	0.0	3	7.5	2	5.0	1	2.5
Western	0	0.0	0	0.0	0	0.0	0	0.0

**Appendix B. Number of Offenders Sentenced in Each Category by Circuit and District
Fiscal Year 2017**

CIRCUIT District	COUNTERFEIT/ FORGERY		INSURANCE		GOVERNMENT PROCUREMENT		COMPUTER	
	N	%	N	%	N	%	N	%
FIFTH CIRCUIT	15	2.3	3	0.5	4	0.6	7	1.1
Louisiana								
Eastern	1	1.4	2	2.9	0	0.0	1	1.4
Middle	0	0.0	0	0.0	0	0.0	1	3.4
Western	2	4.9	1	2.4	1	2.4	0	0.0
Mississippi								
Northern	3	17.6	0	0.0	0	0.0	0	0.0
Southern	0	0.0	0	0.0	1	2.3	1	2.3
Texas								
Eastern	0	0.0	0	0.0	1	1.3	0	0.0
Northern	6	5.8	0	0.0	0	0.0	1	1.0
Southern	0	0.0	0	0.0	0	0.0	0	0.0
Western	3	2.0	0	0.0	1	0.7	3	2.0
SIXTH CIRCUIT	15	2.4	5	0.8	4	0.6	8	1.3
Kentucky								
Eastern	4	6.9	0	0.0	0	0.0	2	3.4
Western	2	6.1	2	6.1	0	0.0	1	3.0
Michigan								
Eastern	2	1.7	0	0.0	0	0.0	0	0.0
Western	1	1.2	2	2.4	0	0.0	0	0.0
Ohio								
Northern	0	0.0	0	0.0	0	0.0	0	0.0
Southern	0	0.0	0	0.0	2	3.1	0	0.0
Tennessee								
Eastern	1	2.6	0	0.0	2	5.3	0	0.0
Middle	1	2.4	1	2.4	0	0.0	2	4.9
Western	4	5.7	0	0.0	0	0.0	3	4.3
SEVENTH CIRCUIT	2	0.5	28	7.0	4	1.0	4	1.0
Illinois								
Central	0	0.0	1	4.0	0	0.0	0	0.0
Northern	0	0.0	0	0.0	1	0.5	3	1.6
Southern	0	0.0	0	0.0	0	0.0	0	0.0
Indiana								
Northern	1	2.7	0	0.0	0	0.0	0	0.0
Southern	1	1.6	25	39.1	0	0.0	1	1.6
Wisconsin								
Eastern	0	0.0	1	2.5	2	5.0	0	0.0
Western	0	0.0	1	5.3	1	5.3	0	0.0

**Appendix B. Number of Offenders Sentenced in Each Category by Circuit and District
Fiscal Year 2017**

CIRCUIT District	ALL OTHER		BANKRUPTCY		CONTRACT VIOLATION/ BREACH		ANTITRUST	
	N	%	N	%	N	%	N	%
FIFTH CIRCUIT	2	0.3	5	0.8	2	0.3	0	0.0
Louisiana								
Eastern	1	1.4	0	0.0	0	0.0	0	0.0
Middle	0	0.0	0	0.0	0	0.0	0	0.0
Western	0	0.0	0	0.0	1	2.4	0	0.0
Mississippi								
Northern	0	0.0	0	0.0	0	0.0	0	0.0
Southern	1	2.3	0	0.0	1	2.3	0	0.0
Texas								
Eastern	0	0.0	0	0.0	0	0.0	0	0.0
Northern	0	0.0	0	0.0	0	0.0	0	0.0
Southern	0	0.0	2	1.6	0	0.0	0	0.0
Western	0	0.0	3	2.0	0	0.0	0	0.0
SIXTH CIRCUIT	1	0.2	3	0.5	8	1.3	3	0.5
Kentucky								
Eastern	0	0.0	0	0.0	5	8.6	1	1.7
Western	0	0.0	0	0.0	0	0.0	0	0.0
Michigan								
Eastern	0	0.0	1	0.8	0	0.0	1	0.8
Western	1	1.2	0	0.0	1	1.2	0	0.0
Ohio								
Northern	0	0.0	1	0.9	2	1.7	0	0.0
Southern	0	0.0	0	0.0	0	0.0	1	1.5
Tennessee								
Eastern	0	0.0	1	2.6	0	0.0	0	0.0
Middle	0	0.0	0	0.0	0	0.0	0	0.0
Western	0	0.0	0	0.0	0	0.0	0	0.0
SEVENTH CIRCUIT	0	0.0	8	2.0	5	1.3	0	0.0
Illinois								
Central	0	0.0	0	0.0	0	0.0	0	0.0
Northern	0	0.0	4	2.2	2	1.1	0	0.0
Southern	0	0.0	3	10.3	0	0.0	0	0.0
Indiana								
Northern	0	0.0	0	0.0	0	0.0	0	0.0
Southern	0	0.0	0	0.0	0	0.0	0	0.0
Wisconsin								
Eastern	0	0.0	0	0.0	3	7.5	0	0.0
Western	0	0.0	1	5.3	0	0.0	0	0.0

**Appendix B. Number of Offenders Sentenced in Each Category by Circuit and District
Fiscal Year 2017**

CIRCUIT District	MONEY LAUNDERING		IMMIGRATION		DISASTER	
	N	%	N	%	N	%
FIFTH CIRCUIT	1	0.2	4	0.6	9	1.4
Louisiana						
Eastern	0	0.0	0	0.0	5	7.1
Middle	0	0.0	0	0.0	1	3.4
Western	0	0.0	0	0.0	0	0.0
Mississippi						
Northern	0	0.0	0	0.0	0	0.0
Southern	0	0.0	0	0.0	3	7.0
Texas						
Eastern	0	0.0	0	0.0	0	0.0
Northern	0	0.0	0	0.0	0	0.0
Southern	0	0.0	2	1.6	0	0.0
Western	1	0.7	2	1.4	0	0.0
SIXTH CIRCUIT	2	0.3	0	0.0	0	0.0
Kentucky						
Eastern	0	0.0	0	0.0	0	0.0
Western	0	0.0	0	0.0	0	0.0
Michigan						
Eastern	1	0.8	0	0.0	0	0.0
Western	0	0.0	0	0.0	0	0.0
Ohio						
Northern	1	0.9	0	0.0	0	0.0
Southern	0	0.0	0	0.0	0	0.0
Tennessee						
Eastern	0	0.0	0	0.0	0	0.0
Middle	0	0.0	0	0.0	0	0.0
Western	0	0.0	0	0.0	0	0.0
SEVENTH CIRCUIT	1	0.3	0	0.0	0	0.0
Illinois						
Central	0	0.0	0	0.0	0	0.0
Northern	1	0.5	0	0.0	0	0.0
Southern	0	0.0	0	0.0	0	0.0
Indiana						
Northern	0	0.0	0	0.0	0	0.0
Southern	0	0.0	0	0.0	0	0.0
Wisconsin						
Eastern	0	0.0	0	0.0	0	0.0
Western	0	0.0	0	0.0	0	0.0

Appendix B. Number of Offenders Sentenced in Each Category by Circuit and District
Fiscal Year 2017

CIRCUIT District	INTELLECTUAL PROPERTY		CAMPAIGN FINANCE		EDUCATION FUNDS	
	N	%	N	%	N	%
FIFTH CIRCUIT	0	0.0	0	0.0	0	0.0
Louisiana						
Eastern	0	0.0	0	0.0	0	0.0
Middle	0	0.0	0	0.0	0	0.0
Western	0	0.0	0	0.0	0	0.0
Mississippi						
Northern	0	0.0	0	0.0	0	0.0
Southern	0	0.0	0	0.0	0	0.0
Texas						
Eastern	0	0.0	0	0.0	0	0.0
Northern	0	0.0	0	0.0	0	0.0
Southern	0	0.0	0	0.0	0	0.0
Western	0	0.0	0	0.0	0	0.0
SIXTH CIRCUIT	1	0.2	0	0.0	0	0.0
Kentucky						
Eastern	0	0.0	0	0.0	0	0.0
Western	0	0.0	0	0.0	0	0.0
Michigan						
Eastern	0	0.0	0	0.0	0	0.0
Western	0	0.0	0	0.0	0	0.0
Ohio						
Northern	0	0.0	0	0.0	0	0.0
Southern	1	1.5	0	0.0	0	0.0
Tennessee						
Eastern	0	0.0	0	0.0	0	0.0
Middle	0	0.0	0	0.0	0	0.0
Western	0	0.0	0	0.0	0	0.0
SEVENTH CIRCUIT	1	0.3	0	0.0	0	0.0
Illinois						
Central	0	0.0	0	0.0	0	0.0
Northern	1	0.5	0	0.0	0	0.0
Southern	0	0.0	0	0.0	0	0.0
Indiana						
Northern	0	0.0	0	0.0	0	0.0
Southern	0	0.0	0	0.0	0	0.0
Wisconsin						
Eastern	0	0.0	0	0.0	0	0.0
Western	0	0.0	0	0.0	0	0.0

**Appendix B. Number of Offenders Sentenced in Each Category by Circuit and District
Fiscal Year 2017**

CIRCUIT District	TOTAL	EMBEZZLEMENT/ THEFT		CREDIT CARD		FINANCIAL INSTITUTION		GOVERNMENT BENEFITS	
		N	%	N	%	N	%	N	%
EIGHTH CIRCUIT	524	185	35.3	47	9.0	58	11.1	90	17.2
Arkansas									
Eastern	50	6	12.0	1	2.0	1	2.0	36	72.0
Western	24	9	37.5	1	4.2	6	25.0	2	8.3
Iowa									
Northern	43	10	23.3	4	9.3	1	2.3	21	48.8
Southern	27	9	33.3	1	3.7	0	0.0	4	14.8
Minnesota	68	26	38.2	1	1.5	21	30.9	4	5.9
Missouri									
Eastern	140	50	35.7	32	22.9	18	12.9	9	6.4
Western	57	22	38.6	3	5.3	5	8.8	1	1.8
Nebraska	42	19	45.2	1	2.4	3	7.1	11	26.2
North Dakota	16	10	62.5	2	12.5	0	0.0	1	6.3
South Dakota	57	24	42.1	1	1.8	3	5.3	1	1.8
NINTH CIRCUIT	797	216	27.1	78	9.8	69	8.7	41	5.1
Alaska	23	7	30.4	2	8.7	4	17.4	2	8.7
Arizona	73	20	27.4	3	4.1	3	4.1	3	4.1
California									
Central	251	39	15.5	33	13.1	32	12.7	13	5.2
Eastern	59	10	16.9	16	27.1	2	3.4	5	8.5
Northern	76	19	25.0	7	9.2	9	11.8	0	0.0
Southern	67	27	40.3	0	0.0	1	1.5	3	4.5
Guam	13	10	76.9	0	0.0	1	7.7	1	7.7
Hawaii	10	4	40.0	0	0.0	2	20.0	0	0.0
Idaho	45	9	20.0	6	13.3	3	6.7	6	13.3
Montana	26	17	65.4	1	3.8	1	3.8	2	7.7
Nevada	38	8	21.1	1	2.6	0	0.0	1	2.6
Northern Mariana Islands	3	0	0.0	0	0.0	1	33.3	0	0.0
Oregon	33	14	42.4	3	9.1	3	9.1	0	0.0
Washington									
Eastern	29	13	44.8	4	13.8	2	6.9	1	3.4
Western	51	19	37.3	2	3.9	5	9.8	4	7.8
TENTH CIRCUIT	258	88	34.1	27	10.5	28	10.9	14	5.4
Colorado	26	7	26.9	1	3.8	0	0.0	2	7.7
Kansas	54	22	40.7	6	11.1	5	9.3	3	5.6
New Mexico	27	9	33.3	1	3.7	2	7.4	3	11.1
Oklahoma									
Eastern	24	12	50.0	2	8.3	3	12.5	2	8.3
Northern	31	13	41.9	1	3.2	4	12.9	1	3.2
Western	41	11	26.8	4	9.8	8	19.5	2	4.9
Utah	42	11	26.2	9	21.4	5	11.9	0	0.0
Wyoming	13	3	23.1	3	23.1	1	7.7	1	7.7

Appendix B. Number of Offenders Sentenced in Each Category by Circuit and District
Fiscal Year 2017

CIRCUIT District	HEALTHCARE		IDENTITY THEFT		MAIL RELATED		TAX		SECURITIES/ INVESTMENT	
	N	%	N	%	N	%	N	%	N	%
EIGHTH CIRCUIT	16	3.1	19	3.6	19	3.6	14	2.7	10	1.9
Arkansas										
Eastern	0	0.0	2	4.0	1	2.0	0	0.0	0	0.0
Western	0	0.0	3	12.5	2	8.3	1	4.2	0	0.0
Iowa										
Northern	0	0.0	1	2.3	1	2.3	1	2.3	0	0.0
Southern	1	3.7	0	0.0	1	3.7	0	0.0	0	0.0
Minnesota	2	2.9	1	1.5	1	1.5	1	1.5	4	5.9
Missouri										
Eastern	8	5.7	7	5.0	3	2.1	2	1.4	2	1.4
Western	4	7.0	2	3.5	5	8.8	6	10.5	3	5.3
Nebraska	1	2.4	0	0.0	2	4.8	0	0.0	0	0.0
North Dakota	0	0.0	0	0.0	0	0.0	0	0.0	1	6.3
South Dakota	0	0.0	3	5.3	3	5.3	3	5.3	0	0.0
NINTH CIRCUIT	31	3.9	54	6.8	100	12.5	32	4.0	24	3.0
Alaska	0	0.0	1	4.3	3	13.0	1	4.3	0	0.0
Arizona	8	11.0	4	5.5	13	17.8	2	2.7	0	0.0
California										
Central	15	6.0	15	6.0	46	18.3	11	4.4	7	2.8
Eastern	1	1.7	2	3.4	0	0.0	1	1.7	4	6.8
Northern	0	0.0	3	3.9	8	10.5	5	6.6	3	3.9
Southern	1	1.5	1	1.5	3	4.5	4	6.0	4	6.0
Guam	0	0.0	1	7.7	0	0.0	0	0.0	0	0.0
Hawaii	0	0.0	3	30.0	0	0.0	0	0.0	0	0.0
Idaho	1	2.2	10	22.2	6	13.3	0	0.0	0	0.0
Montana	1	3.8	1	3.8	1	3.8	1	3.8	0	0.0
Nevada	1	2.6	1	2.6	10	26.3	3	7.9	2	5.3
Northern Mariana Islands	0	0.0	1	33.3	0	0.0	0	0.0	0	0.0
Oregon	3	9.1	4	12.1	3	9.1	2	6.1	0	0.0
Washington										
Eastern	0	0.0	3	10.3	4	13.8	1	3.4	0	0.0
Western	0	0.0	4	7.8	3	5.9	1	2.0	4	7.8
TENTH CIRCUIT	10	3.9	10	3.9	28	10.9	8	3.1	7	2.7
Colorado	0	0.0	0	0.0	4	15.4	4	15.4	0	0.0
Kansas	3	5.6	5	9.3	5	9.3	1	1.9	0	0.0
New Mexico	1	3.7	1	3.7	3	11.1	1	3.7	0	0.0
Oklahoma										
Eastern	1	4.2	0	0.0	1	4.2	0	0.0	0	0.0
Northern	0	0.0	1	3.2	8	25.8	0	0.0	0	0.0
Western	3	7.3	1	2.4	2	4.9	2	4.9	0	0.0
Utah	0	0.0	1	2.4	4	9.5	0	0.0	7	16.7
Wyoming	2	15.4	1	7.7	1	7.7	0	0.0	0	0.0

**Appendix B. Number of Offenders Sentenced in Each Category by Circuit and District
Fiscal Year 2017**

CIRCUIT District	MORTGAGE		FALSE ADVERTISING/ PRODUCT SUBSTITUTION		ADVANCED FEE		FALSE STATEMENTS	
	N	%	N	%	N	%	N	%
EIGHTH CIRCUIT	4	0.8	11	2.1	7	1.3	7	1.3
Arkansas								
Eastern	0	0.0	1	2.0	0	0.0	0	0.0
Western	0	0.0	0	0.0	0	0.0	0	0.0
Iowa								
Northern	0	0.0	0	0.0	2	4.7	2	4.7
Southern	2	7.4	1	3.7	1	3.7	1	3.7
Minnesota	0	0.0	1	1.5	2	2.9	0	0.0
Missouri								
Eastern	0	0.0	1	0.7	0	0.0	1	0.7
Western	2	3.5	4	7.0	0	0.0	0	0.0
Nebraska	0	0.0	2	4.8	2	4.8	1	2.4
North Dakota	0	0.0	0	0.0	0	0.0	1	6.3
South Dakota	0	0.0	1	1.8	0	0.0	1	1.8
NINTH CIRCUIT	33	4.1	10	1.3	24	3.0	24	3.0
Alaska	0	0.0	0	0.0	0	0.0	0	0.0
Arizona	3	4.1	4	5.5	0	0.0	3	4.1
California								
Central	8	3.2	3	1.2	14	5.6	5	2.0
Eastern	7	11.9	0	0.0	2	3.4	1	1.7
Northern	5	6.6	1	1.3	1	1.3	4	5.3
Southern	1	1.5	1	1.5	3	4.5	8	11.9
Guam	0	0.0	0	0.0	0	0.0	0	0.0
Hawaii	0	0.0	0	0.0	0	0.0	0	0.0
Idaho	0	0.0	0	0.0	0	0.0	1	2.2
Montana	0	0.0	0	0.0	0	0.0	1	3.8
Nevada	4	10.5	1	2.6	4	10.5	0	0.0
Northern Mariana Islands	0	0.0	0	0.0	0	0.0	0	0.0
Oregon	0	0.0	0	0.0	0	0.0	0	0.0
Washington								
Eastern	0	0.0	0	0.0	0	0.0	0	0.0
Western	5	9.8	0	0.0	0	0.0	1	2.0
TENTH CIRCUIT	1	0.4	4	1.6	5	1.9	3	1.2
Colorado	0	0.0	1	3.8	2	7.7	0	0.0
Kansas	0	0.0	0	0.0	0	0.0	1	1.9
New Mexico	1	3.7	2	7.4	0	0.0	1	3.7
Oklahoma								
Eastern	0	0.0	0	0.0	1	4.2	0	0.0
Northern	0	0.0	0	0.0	0	0.0	0	0.0
Western	0	0.0	0	0.0	0	0.0	0	0.0
Utah	0	0.0	1	2.4	1	2.4	1	2.4
Wyoming	0	0.0	0	0.0	1	7.7	0	0.0

Appendix B. Number of Offenders Sentenced in Each Category by Circuit and District Fiscal Year 2017

CIRCUIT District	COUNTERFEIT/ FORGERY		INSURANCE		GOVERNMENT PROCUREMENT		COMPUTER	
	N	%	N	%	N	%	N	%
EIGHTH CIRCUIT	5	1.0	1	0.2	2	0.4	2	0.4
Arkansas								
Eastern	2	4.0	0	0.0	0	0.0	0	0.0
Western	0	0.0	0	0.0	0	0.0	0	0.0
Iowa								
Northern	0	0.0	0	0.0	0	0.0	0	0.0
Southern	0	0.0	1	3.7	1	3.7	0	0.0
Minnesota	0	0.0	0	0.0	0	0.0	1	1.5
Missouri								
Eastern	2	1.4	0	0.0	1	0.7	1	0.7
Western	0	0.0	0	0.0	0	0.0	0	0.0
Nebraska	0	0.0	0	0.0	0	0.0	0	0.0
North Dakota	0	0.0	0	0.0	0	0.0	0	0.0
South Dakota	1	1.8	0	0.0	0	0.0	0	0.0
NINTH CIRCUIT	7	0.9	8	1.0	6	0.8	11	1.4
Alaska	1	4.3	2	8.7	0	0.0	0	0.0
Arizona	3	4.1	0	0.0	1	1.4	1	1.4
California								
Central	0	0.0	0	0.0	0	0.0	5	2.0
Eastern	0	0.0	5	8.5	0	0.0	0	0.0
Northern	0	0.0	0	0.0	1	1.3	3	3.9
Southern	0	0.0	1	1.5	3	4.5	0	0.0
Guam	0	0.0	0	0.0	0	0.0	0	0.0
Hawaii	1	10.0	0	0.0	0	0.0	0	0.0
Idaho	1	2.2	0	0.0	1	2.2	0	0.0
Montana	0	0.0	0	0.0	0	0.0	0	0.0
Nevada	1	2.6	0	0.0	0	0.0	1	2.6
Northern Mariana Islands	0	0.0	0	0.0	0	0.0	0	0.0
Oregon	0	0.0	0	0.0	0	0.0	0	0.0
Washington								
Eastern	0	0.0	0	0.0	0	0.0	0	0.0
Western	0	0.0	0	0.0	0	0.0	1	2.0
TENTH CIRCUIT	14	5.4	0	0.0	0	0.0	3	1.2
Colorado	2	7.7	0	0.0	0	0.0	1	3.8
Kansas	1	1.9	0	0.0	0	0.0	1	1.9
New Mexico	2	7.4	0	0.0	0	0.0	0	0.0
Oklahoma								
Eastern	1	4.2	0	0.0	0	0.0	0	0.0
Northern	1	3.2	0	0.0	0	0.0	0	0.0
Western	6	14.6	0	0.0	0	0.0	1	2.4
Utah	1	2.4	0	0.0	0	0.0	0	0.0
Wyoming	0	0.0	0	0.0	0	0.0	0	0.0

**Appendix B. Number of Offenders Sentenced in Each Category by Circuit and District
Fiscal Year 2017**

CIRCUIT District	ALL OTHER		BANKRUPTCY		CONTRACT VIOLATION/ BREACH		ANTITRUST	
	N	%	N	%	N	%	N	%
EIGHTH CIRCUIT	18	3.4	4	0.8	2	0.4	0	0.0
Arkansas								
Eastern	0	0.0	0	0.0	0	0.0	0	0.0
Western	0	0.0	0	0.0	0	0.0	0	0.0
Iowa								
Northern	0	0.0	0	0.0	0	0.0	0	0.0
Southern	1	3.7	2	7.4	0	0.0	0	0.0
Minnesota	0	0.0	1	1.5	0	0.0	0	0.0
Missouri								
Eastern	0	0.0	1	0.7	2	1.4	0	0.0
Western	0	0.0	0	0.0	0	0.0	0	0.0
Nebraska	0	0.0	0	0.0	0	0.0	0	0.0
North Dakota	1	6.3	0	0.0	0	0.0	0	0.0
South Dakota	16	28.1	0	0.0	0	0.0	0	0.0
NINTH CIRCUIT	9	1.1	8	1.0	2	0.3	1	0.1
Alaska	0	0.0	0	0.0	0	0.0	0	0.0
Arizona	0	0.0	0	0.0	0	0.0	0	0.0
California								
Central	1	0.4	3	1.2	0	0.0	0	0.0
Eastern	2	3.4	1	1.7	0	0.0	0	0.0
Northern	2	2.6	2	2.6	2	2.6	0	0.0
Southern	1	1.5	1	1.5	0	0.0	1	1.5
Guam	0	0.0	0	0.0	0	0.0	0	0.0
Hawaii	0	0.0	0	0.0	0	0.0	0	0.0
Idaho	0	0.0	1	2.2	0	0.0	0	0.0
Montana	0	0.0	0	0.0	0	0.0	0	0.0
Nevada	0	0.0	0	0.0	0	0.0	0	0.0
Northern Mariana Islands	0	0.0	0	0.0	0	0.0	0	0.0
Oregon	1	3.0	0	0.0	0	0.0	0	0.0
Washington								
Eastern	1	3.4	0	0.0	0	0.0	0	0.0
Western	1	2.0	0	0.0	0	0.0	0	0.0
TENTH CIRCUIT	3	1.2	4	1.6	1	0.4	0	0.0
Colorado	1	3.8	0	0.0	1	3.8	0	0.0
Kansas	0	0.0	1	1.9	0	0.0	0	0.0
New Mexico	0	0.0	0	0.0	0	0.0	0	0.0
Oklahoma								
Eastern	1	4.2	0	0.0	0	0.0	0	0.0
Northern	0	0.0	2	6.5	0	0.0	0	0.0
Western	1	2.4	0	0.0	0	0.0	0	0.0
Utah	0	0.0	1	2.4	0	0.0	0	0.0
Wyoming	0	0.0	0	0.0	0	0.0	0	0.0

Appendix B. Number of Offenders Sentenced in Each Category by Circuit and District Fiscal Year 2017

CIRCUIT District	MONEY LAUNDERING		IMMIGRATION		DISASTER	
	N	%	N	%	N	%
EIGHTH CIRCUIT	0	0.0	2	0.4	0	0.0
Arkansas						
Eastern	0	0.0	0	0.0	0	0.0
Western	0	0.0	0	0.0	0	0.0
Iowa						
Northern	0	0.0	0	0.0	0	0.0
Southern	0	0.0	1	3.7	0	0.0
Minnesota	0	0.0	1	1.5	0	0.0
Missouri						
Eastern	0	0.0	0	0.0	0	0.0
Western	0	0.0	0	0.0	0	0.0
Nebraska	0	0.0	0	0.0	0	0.0
North Dakota	0	0.0	0	0.0	0	0.0
South Dakota	0	0.0	0	0.0	0	0.0
NINTH CIRCUIT	3	0.4	4	0.5	0	0.0
Alaska	0	0.0	0	0.0	0	0.0
Arizona	1	1.4	1	1.4	0	0.0
California						
Central	0	0.0	0	0.0	0	0.0
Eastern	0	0.0	0	0.0	0	0.0
Northern	0	0.0	0	0.0	0	0.0
Southern	1	1.5	2	3.0	0	0.0
Guam	0	0.0	0	0.0	0	0.0
Hawaii	0	0.0	0	0.0	0	0.0
Idaho	0	0.0	0	0.0	0	0.0
Montana	0	0.0	0	0.0	0	0.0
Nevada	0	0.0	0	0.0	0	0.0
Northern Mariana Islands	0	0.0	1	33.3	0	0.0
Oregon	0	0.0	0	0.0	0	0.0
Washington						
Eastern	0	0.0	0	0.0	0	0.0
Western	1	2.0	0	0.0	0	0.0
TENTH CIRCUIT	0	0.0	0	0.0	0	0.0
Colorado	0	0.0	0	0.0	0	0.0
Kansas	0	0.0	0	0.0	0	0.0
New Mexico	0	0.0	0	0.0	0	0.0
Oklahoma						
Eastern	0	0.0	0	0.0	0	0.0
Northern	0	0.0	0	0.0	0	0.0
Western	0	0.0	0	0.0	0	0.0
Utah	0	0.0	0	0.0	0	0.0
Wyoming	0	0.0	0	0.0	0	0.0

**Appendix B. Number of Offenders Sentenced in Each Category by Circuit and District
Fiscal Year 2017**

CIRCUIT District	INTELLECTUAL PROPERTY		CAMPAIGN FINANCE		EDUCATION FUNDS	
	N	%	N	%	N	%
EIGHTH CIRCUIT	1	0.2	0	0.0	0	0.0
Arkansas						
Eastern	0	0.0	0	0.0	0	0.0
Western	0	0.0	0	0.0	0	0.0
Iowa						
Northern	0	0.0	0	0.0	0	0.0
Southern	0	0.0	0	0.0	0	0.0
Minnesota	1	1.5	0	0.0	0	0.0
Missouri						
Eastern	0	0.0	0	0.0	0	0.0
Western	0	0.0	0	0.0	0	0.0
Nebraska	0	0.0	0	0.0	0	0.0
North Dakota	0	0.0	0	0.0	0	0.0
South Dakota	0	0.0	0	0.0	0	0.0
NINTH CIRCUIT	2	0.3	0	0.0	0	0.0
Alaska	0	0.0	0	0.0	0	0.0
Arizona	0	0.0	0	0.0	0	0.0
California						
Central	1	0.4	0	0.0	0	0.0
Eastern	0	0.0	0	0.0	0	0.0
Northern	1	1.3	0	0.0	0	0.0
Southern	0	0.0	0	0.0	0	0.0
Guam	0	0.0	0	0.0	0	0.0
Hawaii	0	0.0	0	0.0	0	0.0
Idaho	0	0.0	0	0.0	0	0.0
Montana	0	0.0	0	0.0	0	0.0
Nevada	0	0.0	0	0.0	0	0.0
Northern Mariana Islands	0	0.0	0	0.0	0	0.0
Oregon	0	0.0	0	0.0	0	0.0
Washington						
Eastern	0	0.0	0	0.0	0	0.0
Western	0	0.0	0	0.0	0	0.0
TENTH CIRCUIT	0	0.0	0	0.0	0	0.0
Colorado	0	0.0	0	0.0	0	0.0
Kansas	0	0.0	0	0.0	0	0.0
New Mexico	0	0.0	0	0.0	0	0.0
Oklahoma						
Eastern	0	0.0	0	0.0	0	0.0
Northern	0	0.0	0	0.0	0	0.0
Western	0	0.0	0	0.0	0	0.0
Utah	0	0.0	0	0.0	0	0.0
Wyoming	0	0.0	0	0.0	0	0.0

Appendix B. Number of Offenders Sentenced in Each Category by Circuit and District
Fiscal Year 2017

CIRCUIT District	TOTAL	EMBEZZLEMENT/ THEFT		CREDIT CARD		FINANCIAL INSTITUTION		GOVERNMENT BENEFITS	
		N	%	N	%	N	%	N	%
ELEVENTH CIRCUIT	1,184	262	22.1	170	14.4	79	6.7	78	6.6
Alabama									
Middle	27	4	14.8	4	14.8	1	3.7	0	0.0
Northern	60	25	41.7	12	20.0	7	11.7	1	1.7
Southern	28	15	53.6	0	0.0	1	3.6	1	3.6
Florida									
Middle	243	68	28.0	22	9.1	14	5.8	24	9.9
Northern	38	11	28.9	0	0.0	3	7.9	1	2.6
Southern	563	63	11.2	119	21.1	27	4.8	42	7.5
Georgia									
Middle	49	29	59.2	3	6.1	2	4.1	1	2.0
Northern	126	34	27.0	6	4.8	13	10.3	7	5.6
Southern	50	13	26.0	4	8.0	11	22.0	1	2.0

**Appendix B. Number of Offenders Sentenced in Each Category by Circuit and District
Fiscal Year 2017**

CIRCUIT District	HEALTHCARE		IDENTITY THEFT		MAIL RELATED		TAX		SECURITIES/ INVESTMENT	
	N	%	N	%	N	%	N	%	N	%
ELEVENTH CIRCUIT	136	11.5	134	11.3	69	5.8	59	5.0	30	2.5
Alabama										
Middle	1	3.7	7	25.9	2	7.4	4	14.8	0	0.0
Northern	0	0.0	4	6.7	2	3.3	1	1.7	0	0.0
Southern	0	0.0	2	7.1	2	7.1	2	7.1	0	0.0
Florida										
Middle	13	5.3	39	16.0	19	7.8	4	1.6	3	1.2
Northern	1	2.6	8	21.1	5	13.2	1	2.6	0	0.0
Southern	111	19.7	51	9.1	34	6.0	20	3.6	24	4.3
Georgia										
Middle	1	2.0	2	4.1	3	6.1	5	10.2	0	0.0
Northern	6	4.8	17	13.5	1	0.8	17	13.5	3	2.4
Southern	3	6.0	4	8.0	1	2.0	5	10.0	0	0.0

Appendix B. Number of Offenders Sentenced in Each Category by Circuit and District
Fiscal Year 2017

CIRCUIT District	MORTGAGE		FALSE ADVERTISING/ PRODUCT SUBSTITUTION		ADVANCED FEE		FALSE STATEMENTS	
	N	%	N	%	N	%	N	%
ELEVENTH CIRCUIT	37	3.1	23	1.9	11	0.9	15	1.3
Alabama								
Middle	0	0.0	1	3.7	1	3.7	1	3.7
Northern	0	0.0	2	3.3	0	0.0	1	1.7
Southern	0	0.0	3	10.7	0	0.0	0	0.0
Florida								
Middle	9	3.7	2	0.8	4	1.6	1	0.4
Northern	4	10.5	1	2.6	0	0.0	3	7.9
Southern	23	4.1	11	2.0	5	0.9	4	0.7
Georgia								
Middle	0	0.0	0	0.0	1	2.0	1	2.0
Northern	1	0.8	3	2.4	0	0.0	1	0.8
Southern	0	0.0	0	0.0	0	0.0	3	6.0

Appendix B. Number of Offenders Sentenced in Each Category by Circuit and District
Fiscal Year 2017

CIRCUIT District	COUNTERFEIT/ FORGERY		INSURANCE		GOVERNMENT PROCUREMENT		COMPUTER	
	N	%	N	%	N	%	N	%
ELEVENTH CIRCUIT	17	1.4	11	0.9	13	1.1	7	0.6
Alabama								
Middle	0	0.0	0	0.0	0	0.0	0	0.0
Northern	1	1.7	0	0.0	0	0.0	3	5.0
Southern	0	0.0	0	0.0	0	0.0	0	0.0
Florida								
Middle	1	0.4	7	2.9	2	0.8	1	0.4
Northern	0	0.0	0	0.0	0	0.0	0	0.0
Southern	7	1.2	4	0.7	10	1.8	2	0.4
Georgia								
Middle	1	2.0	0	0.0	0	0.0	0	0.0
Northern	3	2.4	0	0.0	0	0.0	1	0.8
Southern	4	8.0	0	0.0	1	2.0	0	0.0

Appendix B. Number of Offenders Sentenced in Each Category by Circuit and District
Fiscal Year 2017

CIRCUIT District	ALL OTHER		BANKRUPTCY		CONTRACT VIOLATION/ BREACH		ANTITRUST	
	N	%	N	%	N	%	N	%
ELEVENTH CIRCUIT	6	0.5	8	0.7	2	0.2	11	0.9
Alabama								
Middle	0	0.0	0	0.0	0	0.0	0	0.0
Northern	0	0.0	0	0.0	1	1.7	0	0.0
Southern	0	0.0	0	0.0	0	0.0	2	7.1
Florida								
Middle	2	0.8	2	0.8	1	0.4	0	0.0
Northern	0	0.0	0	0.0	0	0.0	0	0.0
Southern	0	0.0	6	1.1	0	0.0	0	0.0
Georgia								
Middle	0	0.0	0	0.0	0	0.0	0	0.0
Northern	4	3.2	0	0.0	0	0.0	9	7.1
Southern	0	0.0	0	0.0	0	0.0	0	0.0

**Appendix B. Number of Offenders Sentenced in Each Category by Circuit and District
Fiscal Year 2017**

CIRCUIT District	MONEY LAUNDERING		IMMIGRATION		DISASTER	
	N	%	N	%	N	%
ELEVENTH CIRCUIT	3	0.3	1	0.1	2	0.2
Alabama						
Middle	1	3.7	0	0.0	0	0.0
Northern	0	0.0	0	0.0	0	0.0
Southern	0	0.0	0	0.0	0	0.0
Florida						
Middle	2	0.8	1	0.4	2	0.8
Northern	0	0.0	0	0.0	0	0.0
Southern	0	0.0	0	0.0	0	0.0
Georgia						
Middle	0	0.0	0	0.0	0	0.0
Northern	0	0.0	0	0.0	0	0.0
Southern	0	0.0	0	0.0	0	0.0

Appendix B. Number of Offenders Sentenced in Each Category by Circuit and District
Fiscal Year 2017

CIRCUIT District	INTELLECTUAL PROPERTY		CAMPAIGN FINANCE		EDUCATION FUNDS	
	N	%	N	%	N	%
ELEVENTH CIRCUIT	0	0.0	0	0.0	0	0.0
Alabama						
Middle	0	0.0	0	0.0	0	0.0
Northern	0	0.0	0	0.0	0	0.0
Southern	0	0.0	0	0.0	0	0.0
Florida						
Middle	0	0.0	0	0.0	0	0.0
Northern	0	0.0	0	0.0	0	0.0
Southern	0	0.0	0	0.0	0	0.0
Georgia						
Middle	0	0.0	0	0.0	0	0.0
Northern	0	0.0	0	0.0	0	0.0
Southern	0	0.0	0	0.0	0	0.0

Appendix C. Data Tables
Five-Year Prevalence of Economic Crimes
Fiscal Years 2013-2017

	2013	2014	2015	2016	2017
Total	8,203	8,216	7,722	5,445	6,068
Embezzlement and Theft	24.6	27.1	28.3	28.2	27.7
Credit Card	7.6	6.6	6.1	8.9	10.0
Financial Institution	9.7	10.2	10.0	10.1	8.8
Government Benefits	8.2	7.5	8.8	7.5	7.8
Health Care	6.7	6.2	6.2	6.5	7.4
Identity Theft	6.3	7.3	7.0	7.3	6.9
Mail Related	3.8	3.7	3.8	5.0	5.8
Tax	2.8	3.8	4.5	5.4	4.5
Securities and Investment	3.4	2.9	2.8	3.0	3.5
Mortgage	10.2	7.8	5.5	4.3	2.9
False Advertising	1.6	2.7	2.6	1.8	2.5
Advanced Fee	1.7	2.0	3.1	2.8	2.2
False Statements	2.3	2.2	2.3	2.2	2.1
Counterfeit and Forgery	3.8	2.6	1.8	2.0	1.6
Insurance	1.0	0.8	0.9	0.6	1.2
Government Procurement	1.4	1.5	1.0	0.8	1.0
Computer	0.8	1.1	1.0	0.8	1.0
All Other	1.1	1.0	1.0	1.0	0.8
Bankruptcy	0.5	0.5	0.7	0.6	0.8
Contract Violation	0.4	0.7	0.3	0.3	0.5
Antitrust	0.4	0.2	0.6	0.2	0.3
Money Laundering	0.0	0.1	0.2	0.3	0.3
Immigration	0.5	0.3	0.2	0.1	0.2
Disaster	0.9	0.9	0.7	0.3	0.2
Intellectual Property	0.2	0.2	0.2	0.2	0.1
Campaign Finance	0.0	0.1	0.0	0.0	0.1
Education Funds	0.1	0.1	0.2	0.1	0.0
Retirement and Unemployment	0.0	0.0	0.2	0.0	0.0
Weapons	0.0	0.0	0.0	0.0	0.0

Appendix C Continued.
Percent of Economic Crime Offenders in Each Federal Judicial Circuit
Fiscal Year 2017

	Total	D.C.	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th
Embezzlement and Theft	1,679	1.1	2.9	6.7	6.0	9.7	12.0	10.1	6.7	11.0	12.9	5.2	15.6
Credit Card	604	0.2	3.8	7.5	5.0	9.1	7.5	7.1	6.6	7.8	12.9	4.5	28.2
Financial Institution	536	0.4	2.4	10.5	7.8	11.4	9.1	8.4	6.3	10.8	12.9	5.2	14.7
Government Benefits	475	0.0	4.2	5.9	5.5	8.4	8.6	16.0	4.4	19.0	8.6	3.0	16.4
Health Care	447	0.2	2.9	6.5	5.4	4.7	19.2	11.9	6.0	3.6	6.9	2.2	30.4
Identity Theft	419	0.2	3.8	4.1	6.0	13.1	6.9	9.3	4.8	4.5	12.9	2.4	32.0
Mail Related	351	0.0	1.1	2.3	2.0	5.7	15.7	7.4	4.3	5.4	28.5	8.0	19.7
Tax	272	2.6	1.1	5.5	9.2	5.9	5.5	22.4	6.3	5.2	11.8	2.9	21.7
Securities and Investment	215	0.5	3.7	17.2	7.4	6.1	9.8	15.4	7.0	4.7	11.2	3.3	14.0
Mortgage	175	1.1	4.0	8.6	11.4	12.0	5.1	5.7	9.1	2.3	18.9	0.6	21.1
False Advertising	149	0.0	2.7	24.2	10.7	10.1	10.1	3.4	6.7	7.4	6.7	2.7	15.4
Advanced Fee	136	0.0	0.7	23.5	7.4	14.0	8.1	4.4	7.4	5.2	17.7	3.7	8.1
False Statements	126	4.0	0.0	12.7	2.4	8.7	21.4	6.4	5.6	5.6	19.1	2.4	11.9
Counterfeit and Forgery	96	1.0	1.0	10.4	4.2	5.2	15.6	15.6	2.1	5.2	7.3	14.6	17.7
Insurance	70	0.0	0.0	12.9	1.4	5.7	4.3	7.1	40.0	1.4	11.4	0.0	15.7
Government Procurement	61	3.3	0.0	8.2	14.8	19.7	6.6	6.6	6.6	3.3	9.8	0.0	21.3
Computer	61	0.0	3.3	8.2	13.1	6.6	11.5	13.1	6.6	3.3	18.0	4.9	11.5
All Other	50	0.0	2.0	14.0	0.0	6.0	4.0	2.0	0.0	36.0	18.0	6.0	12.0
Bankruptcy	49	0.0	2.0	2.0	2.0	12.2	10.2	6.1	16.3	8.2	16.3	8.2	16.3
Contract Violation	29	0.0	3.5	6.9	6.9	6.9	6.9	27.6	17.2	6.9	6.9	3.5	6.9
Antitrust	17	0.0	0.0	5.9	0.0	5.9	0.0	17.7	0.0	0.0	5.9	0.0	64.7
Money Laundering	15	0.0	0.0	20.0	6.7	6.7	6.7	13.3	6.7	0.0	20.0	0.0	20.0
Immigration	13	0.0	15.4	0.0	0.0	0.0	30.8	0.0	0.0	15.4	30.8	0.0	7.7
Disaster	11	0.0	0.0	0.0	0.0	0.0	81.8	0.0	0.0	0.0	0.0	0.0	18.2
Intellectual Property	8	0.0	25.0	0.0	0.0	12.5	0.0	12.5	12.5	12.5	25.0	0.0	0.0
Campaign Finance	3	0.0	0.0	33.3	66.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Education Funds	1	0.0	0.0	0.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Retirement and Unemployment	0	--	--	--	--	--	--	--	--	--	--	--	--
Weapons	0	--	--	--	--	--	--	--	--	--	--	--	--

Appendix C Continued.
Race of Economic Crime Offenders in Each Offense Type
Fiscal Year 2017

	Total	White	Black	Hispanic	Other
Total	6,047	42.2	32.8	18.3	6.7
Embezzlement and Theft	1,663	49.4	29.5	12.5	8.5
Credit Card	602	22.3	45.0	26.6	6.2
Financial Institution	536	39.2	43.1	11.0	6.7
Government Benefits	474	34.8	36.7	22.4	6.1
Health Care	447	35.1	26.0	32.2	6.7
Identity Theft	419	25.5	49.4	20.5	4.5
Mail Related	351	42.7	23.7	27.6	6.0
Tax	271	28.8	55.0	12.2	4.1
Securities and Investment	214	79.9	5.6	9.8	4.7
Mortgage	175	52.0	18.9	25.1	4.0
False Advertising	149	61.1	14.1	16.1	8.7
Advanced Fee	136	39.7	40.4	11.8	8.1
False Statements	126	39.7	24.6	29.4	6.4
Counterfeit and Forgery	96	36.5	45.8	12.5	5.2
Insurance	70	55.7	24.3	18.6	1.4
Government Procurement	61	62.3	14.8	13.1	9.8
Computer	61	70.5	13.1	9.8	6.6
All Other	50	54.0	20.0	18.0	8.0
Bankruptcy	49	63.3	18.4	18.4	0.0
Contract Violation	29	65.5	13.8	3.5	17.2
Antitrust	17	82.4	0.0	5.9	11.8
Money Laundering	15	66.7	20.0	6.7	6.7
Immigration	13	23.1	0.0	61.5	15.4
Disaster	11	36.4	54.6	0.0	9.1
Intellectual Property	8	87.5	0.0	12.5	0.0
Campaign Finance	3	100.0	0.0	0.0	0.0
Education Funds	1	100.0	0.0	0.0	0.0
Retirement and Unemployment	0	--	--	--	--
Weapons	0	--	--	--	--

Appendix C Continued.
Citizenship of Economic Crime Offenders in Each Offense Type
Fiscal Year 2017

	Total	U.S. Citizen	Non-U.S. Citizen
Total	6,057	86.5	13.5
Embezzlement and Theft	1,671	94.1	5.9
Credit Card	603	70.0	30.0
Financial Institution	536	85.5	14.6
Government Benefits	475	79.6	20.4
Health Care	447	87.0	13.0
Identity Theft	419	79.5	20.5
Mail Related	351	89.5	10.5
Tax	272	89.7	10.3
Securities and Investment	214	92.5	7.5
Mortgage	175	93.1	6.9
False Advertising	148	89.9	10.1
Advanced Fee	136	80.9	19.1
False Statements	126	81.0	19.1
Counterfeit and Forgery	96	94.8	5.2
Insurance	70	82.9	17.1
Government Procurement	61	93.4	6.6
Computer	61	86.9	13.1
All Other	50	82.0	18.0
Bankruptcy	49	93.9	6.1
Contract Violation	29	96.6	3.5
Antitrust	17	94.1	5.9
Money Laundering	15	33.3	66.7
Immigration	13	30.8	69.2
Disaster	11	100.0	0.0
Intellectual Property	8	87.5	12.5
Campaign Finance	3	100.0	0.0
Education Funds	1	100.0	0.0
Retirement and Unemployment	0	--	--
Weapons	0	--	--

Appendix C Continued.
Gender of Economic Crime Offenders in Each Offense Type
Fiscal Year 2017

	Total	Male	Female
Total	6,067	67.1	32.9
Embezzlement and Theft	1,679	57.7	42.4
Credit Card	604	77.2	22.9
Financial Institution	536	73.3	26.7
Government Benefits	474	59.5	40.5
Health Care	447	58.2	41.8
Identity Theft	419	69.0	31.0
Mail Related	351	63.3	36.8
Tax	272	63.2	36.8
Securities and Investment	215	92.1	7.9
Mortgage	175	77.1	22.9
False Advertising	149	80.5	19.5
Advanced Fee	136	76.5	23.5
False Statements	126	73.8	26.2
Counterfeit and Forgery	96	60.4	39.6
Insurance	70	65.7	34.3
Government Procurement	61	82.0	18.0
Computer	61	93.4	6.6
All Other	50	94.0	6.0
Bankruptcy	49	65.3	34.7
Contract Violation	29	82.8	17.2
Antitrust	17	88.2	11.8
Money Laundering	15	86.7	13.3
Immigration	13	76.9	23.1
Disaster	11	63.6	36.4
Intellectual Property	8	100.0	0.0
Campaign Finance	3	100.0	0.0
Education Funds	1	0.0	100.0
Retirement and Unemployment	0	--	--
Weapons	0	--	--

Appendix C Continued.
Age of Economic Crime Offenders in Each Offense Type
Fiscal Year 2017

	Total	Average Age
Total	6,068	42
Embezzlement and Theft	1,679	45
Credit Card	604	33
Financial Institution	536	39
Government Benefits	475	44
Health Care	447	49
Identity Theft	419	38
Mail Related	351	35
Tax	272	44
Securities and Investment	215	50
Mortgage	175	48
False Advertising	149	46
Advanced Fee	136	43
False Statements	126	41
Counterfeit and Forgery	96	39
Insurance	70	39
Government Procurement	61	53
Computer	61	36
All Other	50	41
Bankruptcy	49	52
Contract Violation	29	49
Antitrust	17	52
Money Laundering	15	41
Immigration	13	36
Disaster	11	44
Intellectual Property	8	48
Campaign Finance	3	70
Education Funds	1	--
Retirement and Unemployment	0	--
Weapons	0	--

The Commission does not report averages for categories containing fewer than three cases.

Appendix C Continued.
Education Level of Economic Crime Offenders in Each Offense Type
Fiscal Year 2017

	Total	Less than High School	High School Graduate	Some College	College Graduate
Total	6,041	15.2	29.7	33.2	22.0
Embezzlement and Theft	1,663	13.0	31.0	35.7	20.3
Credit Card	602	20.8	38.2	31.1	10.0
Financial Institution	536	19.2	28.9	32.3	19.6
Government Benefits	473	23.7	35.9	29.2	11.2
Health Care	447	6.7	18.8	24.2	50.3
Identity Theft	418	18.2	30.6	39.0	12.2
Mail Related	347	24.2	41.8	30.8	3.2
Tax	272	13.6	21.3	41.5	23.5
Securities and Investment	215	3.3	14.0	36.7	46.1
Mortgage	175	6.9	23.4	33.1	36.6
False Advertising	149	5.4	24.8	32.2	37.6
Advanced Fee	136	12.5	30.9	35.3	21.3
False Statements	124	14.5	25.0	30.7	29.8
Counterfeit and Forgery	96	20.8	35.4	36.5	7.3
Insurance	70	27.1	31.4	30.0	11.4
Government Procurement	61	1.6	19.7	23.0	55.7
Computer	61	4.9	16.4	41.0	37.7
All Other	50	28.0	36.0	26.0	10.0
Bankruptcy	49	6.1	26.5	28.6	38.8
Contract Violation	29	6.9	31.0	31.0	31.0
Antitrust	17	0.0	5.9	17.7	76.5
Money Laundering	15	6.7	6.7	33.3	53.3
Immigration	13	46.2	15.4	15.4	23.1
Disaster	11	18.2	36.4	45.5	0.0
Intellectual Property	8	0.0	12.5	12.5	75.0
Campaign Finance	3	0.0	0.0	33.3	66.7
Education Funds	1	0.0	0.0	100.0	0.0
Retirement and Unemployment	0	--	--	--	--
Weapons	0	--	--	--	--

Appendix C Continued.
Median Loss Amount of Economic Crime Offenders in Each Offense Type
Fiscal Year 2017

	Total	Median Loss
Total	5,052	\$131,750
Embezzlement and Theft	1,495	\$101,250
Credit Card	480	\$63,171
Financial Institution	458	\$136,341
Government Benefits	409	\$68,486
Health Care	382	\$1,086,205
Identity Theft	343	\$204,507
Mail Related	249	\$1,815
Tax	230	\$398,623
Securities and Investment	173	\$2,105,620
Mortgage	141	\$999,721
False Advertising	111	\$424,238
Advanced Fee	106	\$476,701
False Statements	95	\$0
Counterfeit and Forgery	80	\$35,263
Insurance	58	\$152,604
Government Procurement	43	\$739,455
Computer	50	\$98,007
All Other	39	\$46,050
Bankruptcy	34	\$136,802
Contract Violation	22	\$217,593
Antitrust	15	\$170,659
Money Laundering	9	\$396,638
Immigration	11	\$0
Disaster	10	\$134,356
Intellectual Property	7	\$846,768
Campaign Finance	2	--
Education Funds	1	--
Retirement and Unemployment	0	--
Weapons	0	--

The Commission does not report medians for categories containing fewer than three cases.

Appendix C Continued.
Application of Victims Table for Economic Crime Offenders in Each Offense Type
Fiscal Year 2017

	Total	No Increase	2-Levels	4-Levels	6-Levels
Total	6,068	67.5	30.5	1.3	0.7
Embezzlement and Theft	1,679	89.5	10.1	0.3	0.1
Credit Card	604	30.8	67.6	0.8	0.8
Financial Institution	536	65.1	34.5	0.4	0.0
Government Benefits	475	91.8	7.4	0.8	0.0
Health Care	447	83.0	16.8	0.0	0.2
Identity Theft	419	37.5	61.3	1.0	0.2
Mail Related	351	35.3	64.7	0.0	0.0
Tax	272	63.6	35.7	0.4	0.4
Securities and Investment	215	21.9	59.5	14.4	4.2
Mortgage	175	88.0	12.0	0.0	0.0
False Advertising	149	42.3	45.0	8.7	4.0
Advanced Fee	136	22.8	60.3	6.6	10.3
False Statements	126	97.6	2.4	0.0	0.0
Counterfeit and Forgery	96	74.0	26.0	0.0	0.0
Insurance	70	88.6	11.4	0.0	0.0
Government Procurement	61	88.5	11.5	0.0	0.0
Computer	61	82.0	18.0	0.0	0.0
All Other	50	78.0	14.0	8.0	0.0
Bankruptcy	49	83.7	14.3	2.0	0.0
Contract Violation	29	44.8	55.2	0.0	0.0
Antitrust	17	58.8	41.2	0.0	0.0
Money Laundering	15	46.7	53.3	0.0	0.0
Immigration	13	92.3	0.0	0.0	7.7
Disaster	11	90.9	9.1	0.0	0.0
Intellectual Property	8	100.0	0.0	0.0	0.0
Campaign Finance	3	100.0	0.0	0.0	0.0
Education Funds	1	100.0	0.0	0.0	0.0
Retirement and Unemployment	0	--	--	--	--
Weapons	0	--	--	--	--

Appendix C Continued.
Application of Sophisticated Means for Economic Crime Offenders in Each Offense Type
Fiscal Year 2017

	Total	Not Applied	Applied
Total	6,068	85.2	14.8
Embezzlement and Theft	1,679	91.1	8.9
Credit Card	604	83.3	16.7
Financial Institution	536	83.0	17.0
Government Benefits	475	96.0	4.0
Health Care	447	82.3	17.7
Identity Theft	419	74.2	25.8
Mail Related	351	99.4	0.6
Tax	272	80.2	19.9
Securities and Investment	215	64.7	35.4
Mortgage	175	75.4	24.6
False Advertising	149	81.2	18.8
Advanced Fee	136	62.5	37.5
False Statements	126	97.6	2.4
Counterfeit and Forgery	96	89.6	10.4
Insurance	70	81.4	18.6
Government Procurement	61	72.1	27.9
Computer	61	67.2	32.8
All Other	50	86.0	14.0
Bankruptcy	49	91.8	8.2
Contract Violation	29	79.3	20.7
Antitrust	17	94.1	5.9
Money Laundering	15	33.3	66.7
Immigration	13	84.6	15.4
Disaster	11	100.0	0.0
Intellectual Property	8	75.0	25.0
Campaign Finance	3	100.0	0.0
Education Funds	1	100.0	0.0
Retirement and Unemployment	0	--	--
Weapons	0	--	--

Appendix C Continued.
Application of Aggravating Role for Economic Crime Offenders in Each Offense Type
Fiscal Year 2017

	Total	No Increase	2-Levels	3-Levels	4-Levels
Total	6,068	89.6	3.8	2.9	3.7
Embezzlement and Theft	1,679	95.4	2.1	1.2	1.3
Credit Card	604	92.2	2.8	2.0	3.0
Financial Institution	536	85.1	3.0	5.4	6.5
Government Benefits	475	93.3	2.5	1.9	2.3
Health Care	447	74.9	7.8	5.8	11.4
Identity Theft	419	84.5	6.7	3.1	5.7
Mail Related	351	98.3	1.1	0.0	0.6
Tax	272	86.8	7.4	2.6	3.3
Securities and Investment	215	82.3	5.1	6.5	6.1
Mortgage	175	81.7	8.0	2.9	7.4
False Advertising	149	88.6	3.4	6.0	2.0
Advanced Fee	136	75.0	5.2	9.6	10.3
False Statements	126	98.4	1.6	0.0	0.0
Counterfeit and Forgery	96	88.5	6.3	2.1	3.1
Insurance	70	85.7	0.0	11.4	2.9
Government Procurement	61	83.6	9.8	3.3	3.3
Computer	61	93.4	4.9	0.0	1.6
All Other	50	94.0	4.0	2.0	0.0
Bankruptcy	49	93.9	6.1	0.0	0.0
Contract Violation	29	82.8	3.5	10.3	3.5
Antitrust	17	94.1	5.9	0.0	0.0
Money Laundering	15	80.0	6.7	13.3	0.0
Immigration	13	100.0	0.0	0.0	0.0
Disaster	11	100.0	0.0	0.0	0.0
Intellectual Property	8	87.5	12.5	0.0	0.0
Campaign Finance	3	100.0	0.0	0.0	0.0
Education Funds	1	100.0	0.0	0.0	0.0
Retirement and Unemployment	0	--	--	--	--
Weapons	0	--	--	--	--

Appendix C Continued.
Application of Mitigating Role for Economic Crime Offenders in Each Offense Type
Fiscal Year 2017

	Total	-4-Levels	-3-Levels	-2-Levels	No Decrease
Total	6,067	0.7	0.3	3.6	95.3
Embezzlement and Theft	1,679	0.4	0.1	2.9	96.7
Credit Card	604	0.5	0.0	5.1	94.4
Financial Institution	536	0.6	0.6	2.2	96.6
Government Benefits	475	0.2	0.0	2.5	97.3
Health Care	447	0.9	0.9	6.3	92.0
Identity Theft	418	0.2	0.2	2.6	96.7
Mail Related	351	0.6	0.0	0.6	98.9
Tax	272	0.7	0.4	4.4	94.5
Securities and Investment	215	1.4	0.5	4.2	94.0
Mortgage	175	4.0	2.9	6.9	86.3
False Advertising	149	1.3	0.0	6.7	92.0
Advanced Fee	136	3.7	0.7	10.3	85.3
False Statements	126	0.8	0.8	0.8	97.6
Counterfeit and Forgery	96	1.0	0.0	5.2	93.8
Insurance	70	0.0	1.4	4.3	94.3
Government Procurement	61	1.6	0.0	1.6	96.7
Computer	61	0.0	0.0	1.6	98.4
All Other	50	0.0	0.0	0.0	100.0
Bankruptcy	49	0.0	0.0	4.1	95.9
Contract Violation	29	0.0	0.0	6.9	93.1
Antitrust	17	0.0	0.0	0.0	100.0
Money Laundering	15	6.7	0.0	0.0	93.3
Immigration	13	0.0	0.0	0.0	100.0
Disaster	11	0.0	0.0	18.2	81.8
Intellectual Property	8	0.0	0.0	12.5	87.5
Campaign Finance	3	0.0	0.0	0.0	100.0
Education Funds	1	0.0	0.0	0.0	100.0
Retirement and Unemployment	0	--	--	--	--
Weapons	0	--	--	--	--

Appendix C Continued.**Application of Abuse of Trust of Use of Special Skill for Economic Crime Offenders in Each Offense Type
Fiscal Year 2017**

	Total	Not Applied	Applied
Total	6,068	82.9	17.1
Embezzlement and Theft	1,679	74.0	26.0
Credit Card	604	97.2	2.8
Financial Institution	536	93.1	6.9
Government Benefits	475	90.7	9.3
Health Care	447	68.7	31.3
Identity Theft	419	91.4	8.6
Mail Related	351	62.4	37.6
Tax	272	82.7	17.3
Securities and Investment	215	84.7	15.4
Mortgage	175	80.6	19.4
False Advertising	149	92.6	7.4
Advanced Fee	136	92.7	7.4
False Statements	126	88.9	11.1
Counterfeit and Forgery	96	93.8	6.3
Insurance	70	95.7	4.3
Government Procurement	61	83.6	16.4
Computer	61	78.7	21.3
All Other	50	98.0	2.0
Bankruptcy	49	91.8	8.2
Contract Violation	29	93.1	6.9
Antitrust	17	88.2	11.8
Money Laundering	15	93.3	6.7
Immigration	13	100.0	0.0
Disaster	11	100.0	0.0
Intellectual Property	8	50.0	50.0
Campaign Finance	3	100.0	0.0
Education Funds	1	100.0	0.0
Retirement and Unemployment	0	--	--
Weapons	0	--	--

Appendix C Continued.
Criminal History Category of Economic Crime Offenders in Each Offense Type
Fiscal Year 2017

	Total	I	II	III	IV	V	VI
Total	6,068	69.9	9.1	9.7	3.8	2.9	4.6
Embezzlement and Theft	1,679	74.6	8.9	8.9	2.5	2.5	2.6
Credit Card	604	51.5	12.9	13.3	7.3	3.8	11.3
Financial Institution	536	55.4	10.5	15.9	5.2	5.2	7.8
Government Benefits	475	74.5	8.4	9.9	3.2	2.1	1.9
Health Care	447	87.5	5.4	5.2	0.5	0.5	1.1
Identity Theft	419	55.4	11.7	14.1	5.3	6.0	7.6
Mail Related	351	60.4	7.4	8.8	8.3	4.6	10.5
Tax	272	67.7	9.6	10.3	5.9	2.6	4.0
Securities and Investment	215	85.6	5.6	6.1	0.5	1.4	0.9
Mortgage	175	82.9	10.9	2.3	2.9	0.6	0.6
False Advertising	149	79.2	6.7	7.4	2.7	2.0	2.0
Advanced Fee	136	77.9	4.4	10.3	4.4	2.2	0.7
False Statements	126	84.1	4.8	5.6	2.4	0.8	2.4
Counterfeit and Forgery	96	53.1	12.5	14.6	5.2	5.2	9.4
Insurance	70	60.0	21.4	11.4	4.3	2.9	0.0
Government Procurement	61	93.4	1.6	3.3	1.6	0.0	0.0
Computer	61	95.1	4.9	0.0	0.0	0.0	0.0
All Other	50	40.0	12.0	18.0	8.0	8.0	14.0
Bankruptcy	49	83.7	6.1	6.1	0.0	4.1	0.0
Contract Violation	29	79.3	10.3	3.5	0.0	0.0	6.9
Antitrust	17	100.0	0.0	0.0	0.0	0.0	0.0
Money Laundering	15	93.3	6.7	0.0	0.0	0.0	0.0
Immigration	13	76.9	15.4	0.0	0.0	0.0	7.7
Disaster	11	63.6	18.2	9.1	0.0	9.1	0.0
Intellectual Property	8	100.0	0.0	0.0	0.0	0.0	0.0
Campaign Finance	3	100.0	0.0	0.0	0.0	0.0	0.0
Education Funds	1	0.0	0.0	100.0	0.0	0.0	0.0
Retirement and Unemployment	0	--	--	--	--	--	--
Weapons	0	--	--	--	--	--	--

Appendix C Continued.
Type of Sentence Imposed for Economic Crime Offenders in Each Offense Type
Fiscal Year 2017

	Total	Prison Only	Prison/ Confinement	Probation/ Confinement	Probation Only
Total	6,060	66.3	6.0	7.0	20.8
Embezzlement and Theft	1,676	53.5	6.1	9.8	30.6
Credit Card	603	83.9	4.8	4.0	7.3
Financial Institution	536	82.5	8.8	1.9	6.9
Government Benefits	474	57.2	5.5	8.7	28.7
Health Care	447	74.5	5.4	6.9	13.2
Identity Theft	418	90.0	3.6	1.9	4.6
Mail Related	350	44.3	3.1	7.7	44.9
Tax	272	71.7	10.7	8.1	9.6
Securities and Investment	215	89.8	1.9	3.3	5.1
Mortgage	175	74.3	8.6	4.0	13.1
False Advertising	149	64.4	1.3	10.1	24.2
Advanced Fee	136	86.0	4.4	2.2	7.4
False Statements	126	43.7	4.8	4.0	47.6
Counterfeit and Forgery	95	59.0	10.5	11.6	19.0
Insurance	70	48.6	10.0	15.7	25.7
Government Procurement	61	54.1	4.9	18.0	23.0
Computer	61	41.0	13.1	13.1	32.8
All Other	50	52.0	2.0	6.0	40.0
Bankruptcy	49	46.9	10.2	10.2	32.7
Contract Violation	29	51.7	13.8	10.3	24.1
Antitrust	17	29.4	41.2	0.0	29.4
Money Laundering	15	73.3	0.0	13.3	13.3
Immigration	13	69.2	0.0	7.7	23.1
Disaster	11	63.6	0.0	9.1	27.3
Intellectual Property	8	75.0	0.0	12.5	12.5
Campaign Finance	3	66.7	0.0	0.0	33.3
Education Funds	1	0.0	100.0	0.0	0.0
Retirement and Unemployment	0	--	--	--	--
Weapons	0	--	--	--	--

Appendix C Continued.
Average Sentence Imposed for Economic Crime Offenders in Each Offense Type
Fiscal Year 2017

	Total	Average Sentence (months)
Total	6,068	23
Embezzlement and Theft	1,679	14
Credit Card	604	31
Financial Institution	536	23
Government Benefits	475	13
Health Care	447	36
Identity Theft	419	44
Mail Related	351	7
Tax	272	31
Securities and Investment	215	52
Mortgage	175	21
False Advertising	149	24
Advanced Fee	136	35
False Statements	126	5
Counterfeit and Forgery	96	19
Insurance	70	21
Government Procurement	61	22
Computer	61	19
All Other	50	14
Bankruptcy	49	19
Contract Violation	29	19
Antitrust	17	8
Money Laundering	15	21
Immigration	13	3
Disaster	11	10
Intellectual Property	8	19
Campaign Finance	3	10
Education Funds	1	--
Retirement and Unemployment	0	--
Weapons	0	--

The Commission does not report averages for categories containing fewer than three cases.