PUBLIC DATA BRIEFING: PROPOSED 2026 ECONOMIC OFFENSES AMENDMENTS

My name is Ellen Dinsmore, and I am a Senior Research Associate in the Office of Research and Data at the United States Sentencing Commission. On December 12, 2025, the Commission voted to publish proposed amendments to the United States Sentencing Guidelines, including proposed inflationary adjustments to the monetary tables in the guidelines and proposed amendments to the primary Economic Crime Guideline, §2B1.1. This presentation provides background data for the proposed amendments.

The first proposed amendment includes proposed inflationary adjustments to the monetary tables in the guidelines. The monetary tables and values in the guidelines were last revised to account for inflation in 2015. The proposed amendment would adjust the monetary tables and values in the guidelines using a specific multiplier derived from the Bureau of Labor Statistics' Consumer Price Index and then would round the amounts using a set of rules extrapolated from the provisions for adjusting monetary penalties for inflation set forth in section 5(a) of the Federal Civil Penalties Inflation Adjustment Act of 1990. This is the same methodology the Commission used in 2015.

The second proposed amendment contains two parts, Part A and Part B.

Part A of the proposed amendment would restructure the §2B1.1 Loss Table to simplify application of the table. The Commission has received comment from some stakeholders advocating revising the loss table to simplify application and reduce fact finding burden on the courts. Part A of the proposed amendment seeks to accomplish this by reducing the number of levels in the table.

The Commission has heard from some stakeholders that §2B1.1 does not appropriately reflect the culpability of sentenced individuals or the harm experienced by victims. Part B of the proposed amendment would amend existing specific offense characteristics and add new specific offense characteristics to §2B1.1 to reflect the culpability of the individual and harm to the victim.

The Commission is considering whether to promulgate any or all of these proposed amendments, as they are not mutually exclusive.

First, we will provide data related to the proposed amendment that would adjust all monetary tables and values in the guidelines for inflation.

The proposed amendment uses a specific multiplier derived directly from the Consumer Price Index (1.36). It then rounds the amounts using a set of rules extrapolated from those set forth in section 5(a) of the Federal Civil Penalties Inflation Adjustment Act of 1990.

To assess the impact of the inflationary adjustment on the §2B1.1 Loss Table, we begin with the current number of individuals in each loss category sentenced under the guideline in Fiscal Year 2024.

After adjusting for inflation, some individuals would retain the same offense level increase from the loss table, and some individuals would have a lower offense level increase from the loss table.

For example, after adjusting the loss amount associated with an offense level increase of zero from $6,500 to $9,000, offense levels for the 545 individuals with loss amounts of $6,500 or less would not change. Fifty-eight individuals with more than $6,500 in loss would move from a 2-level increase to no increase. Thus, ten percent of the individuals in the inflation adjusted category of less than $9,000 would be impacted.

The dark blue bar shows the individuals whose offense levels would be reduced by 2-levels because the inflation adjustment would increase the loss amounts required for each offense level increase. A two-level decrease on the Sentencing Table is generally associated with a 25 percent reduction in the guideline range.

The grey box shows the percentage of individuals in the inflation adjusted loss amount category with a 2-level reduction, in other words, those that would move down one category.

Next, we will show the offense level impact of the inflationary adjustment across all categories of the §2B1.1 Loss Table. The dark blue bars show the individuals who would be impacted by the inflationary adjustment. These individuals would have offense level decreases of 2-levels as a result of the greater loss amounts required for each offense level increase. The grey boxes show the percentage of individuals in each inflation adjusted loss category with a 2-level reduction, those who would move down one category.

Overall, the proposed inflationary adjustment would impact 37 percent of individuals sentenced under §2B1.1 in Fiscal Year 2024, reducing offense level increases from the loss table by 2-levels for impacted individuals.

The proposed amendment includes inflationary adjustments for all of the monetary tables in Chapter Two of the Guidelines Manual. Next, we will review the impact on individuals sentenced under each of those guidelines.

In Fiscal Year 2024, courts sentenced 451 individuals using the Tax Table at §2T4.1. Adjusting the tax table for inflation would impact 34 percent of those individuals, reducing offense level increases from the table by 2-levels.

In Fiscal Year 2024, courts sentenced 1,291 individuals under the Robbery guideline at §2B3.1. Adjusting the robbery table for inflation would impact four percent of those individuals, reducing offense level increases from the table by 1-level.

In Fiscal Year 2024, courts sentenced 52 individuals under the Burglary guideline at §2B2.1. Adjusting the burglary table for inflation would impact eight percent of those individuals, reducing offense level increases from the table by 1-level.

In Fiscal Year 2024, courts sentenced eight individuals under the Antitrust guideline at §2R1.1. Adjusting the antitrust table for inflation would impact thirteen percent of those individuals, reducing that individuals' offense level increases from the table by 2-levels.

The proposed amendment also includes inflationary adjustments for the 18 Chapter Two guidelines that include provisions referencing the loss table at §2B1.1. This amendment would impact 30% of the 3,229 individuals sentenced under those guidelines. The guidelines with impacted individuals in Fiscal Year 2024 are shown in decreasing order of prevalence. For example, 35% of individuals sentenced for money laundering would have a changed offense level under the proposed inflationary adjustment.

The second proposed amendment has two parts, Part A and Part B.

Part A of the proposed amendment restructures the loss table with wider ranges to simplify application of the table and reduce the fact-finding burden on the courts. In the proposed amendment, the offense level increase for each loss category in the restructured table appears in brackets. This indicates that the Commission is considering, and invites comment on, alternative policy choices regarding the appropriate level of enhancement for each loss category. For ease of presentation, the analyses that follow evaluate the impact of the proposed amendment based on the levels in the bracketed text.

To assess the impact of restructuring the §2B1.1 Loss Table, we begin with the current number of individuals in each loss category sentenced under the guideline in Fiscal Year 2024.

Under the revised table, individuals with loss amounts involving $15,000 or less would receive no offense level increase. Offense level increases would apply to individuals with more than $15,000 of loss, more than $95,000 of loss, more than $250,000 of loss, more than $1.5 million of loss, more than $9.5 million of loss, more than $65 million of loss, and more than $250 million of loss.

Individuals sentenced in a loss category removed by the amendment would move to the adjacent, lower loss category, reducing offense level increases from the loss table for impacted individuals by 2-levels. A two-level decrease on the Sentencing Table is generally associated with a 25 percent reduction in the guideline range.

Next, we will show the number of individuals in the restructured loss categories. The light blue bars indicate individuals currently sentenced in that loss category whose offense level would not be impacted. The dark blue bars indicate the individuals who would move into that loss category as a result of the proposed amendment. Individuals represented in the dark blue bars would have an offense level decrease of 2-levels. The gray boxes indicate the percentage of individuals in each restructured loss category who would move from the adjacent, higher loss category.

Under the proposed amendment, a total of 46 percent of individuals sentenced under §2B1.1 in Fiscal Year 2024 would have an impacted offense level increase from the loss table and move to the adjacent, lower loss category. Fifty-four percent of individuals would not have an impacted offense level and would remain in the existing loss category.

Part A of the proposed amendment would restructure the §2B1.1 Loss Table with wider ranges. This amendment would impact 16% of the 3,229 individuals sentenced under the 18 Chapter Two guidelines that include provisions referencing the §2B1.1 Loss Table. The guidelines with impacted individuals in Fiscal Year 2024 are shown in decreasing order of prevalence. For example, 19% of individuals sentenced for money laundering would have a changed offense level under the proposed amendment.

Next, we will show the offense level impact of the proposed restructuring of the loss table on individuals sentenced under these guidelines.

To assess the impact of restructuring the §2B1.1 Loss Table on individuals sentenced under guidelines with provisions that cite the table, we begin with the distribution of individuals across the loss table categories.

Under the revised table, individuals with loss amounts involving $15,000 or less would receive no increase. Offense level increases would apply to individuals with more than $15,000 of loss, more than $95,000 of loss, more than $250,000 of loss, more than $1.5 million of loss, more than $9.5 million of loss, more than $65 million of loss, and more than $250 million of loss.

Individuals sentenced in a loss category removed by the amendment would move to the adjacent, lower loss category, reducing offense level increases from the loss table by 2-levels.

Next, we will show the number of individuals in the restructured loss table categories who were sentenced under guidelines with provisions citing the §2B1.1 Loss Table. The light blue bars indicate individuals currently sentenced in that loss category whose offense level would not be impacted. The dark blue bars indicate individuals who would move into that loss category as a result of the proposed amendment. Each of the individuals represented in the dark blue bars would have an offense level decrease of 2-levels. The gray boxes indicate the percentage of individuals in each restructured loss category that would move from the adjacent, higher loss category.

Under the proposed amendment, a total of 16 percent of individuals sentenced under guidelines with provisions that cite the §2B1.1 Loss Table in Fiscal Year 2024 would have an impacted offense level increase from the loss table and move to the adjacent, lower loss category. Eighty-four percent of individuals would not have an impacted offense level and would remain in the existing loss category.

The Commission is considering whether to promulgate any or all of the proposed amendments as they are not mutually exclusive.

Next, we will review data showing the impact of both the proposed inflationary adjustment and restructuring on the §2B1.1 Loss Table.

To assess the impact of both an inflationary adjustment and restructuring of the §2B1.1 Loss Table, we begin with the distribution of individuals across the inflation adjusted loss categories shown earlier in the presentation.

Under an inflation adjusted and restructured loss table, individuals with $20,000 or less would receive no offense level increase. Offense level increases would apply to individuals with more than $20,000 of loss, more than $150,000 of loss, more than $350,000 of loss, more than $2 million of loss, more than $15 million of loss, more than $90 million of loss, and more than $350 million of loss.

Next, we will show the number of individuals in the loss categories in the inflation adjusted and restructured loss table. The light blue bars indicate the number of individuals whose offense level increases would not change under the proposed amendments.

The dark blue bars indicate the number of individuals whose offense level would be impacted by one of the proposed amendments. Each of the individuals represented in the dark blue bars would have an offense level decrease of 2-levels.

The black bars indicate the number of individuals whose offense level would be impacted by both proposed amendments. Each of the individuals represented in the black bars would have an offense level decrease of 4-levels. The gray boxes indicate the percentage of individuals in each loss category as a result of implementing the proposed amendments.

Overall, 66 percent of individuals sentenced under §2B1.1 in Fiscal Year 2024 would have an impacted offense level resulting from the inflationary adjustment and restructuring of the loss table; 34 percent of individuals would not have an impacted offense level.

Overall, 46 percent of individuals would have an offense level decrease of 2-levels and 20 percent of individuals would have an offense level decrease of 4-levels resulting from the inflationary adjustment and restructuring of the loss table. A two-level decrease on the Sentencing Table is generally associated with a 25 percent reduction in the guideline range. A four-level decrease on the Sentencing Table is generally associated with a 50 percent reduction in the guideline range.

Part B of the proposed amendment would create a new specific offense characteristic at §2B1.1(b)(3) by adding an enhancement for offenses that resulted in substantial non-economic harm to one or more victims. The amendment brackets the possibility of a 2-, 3-, or 4-level enhancement. It would also provide a list of examples of non-economic harm, including physical harm, psychological harm, emotional trauma, harm to reputation, or credit rating, and invasion of privacy.

Next, we will review data on non-economic harms to victims of individuals sentenced under §2B1.1 in Fiscal Year 2023.

The Commission reviewed 1,197 case files for individuals sentenced under §2B1.1 in Fiscal Year 2023 that had information on individual victims. The Commission reviewed the court documents for these case files and recorded information on the types of harm caused to 7,309 victims. Non-economic harms to victims were reported at the following rates: Death, less than one percent; bodily injury, one percent, psychological or emotional harm, four percent; reputational harm, less than one percent; social harm, one percent, child pornography, less than one percent. An additional four percent of cases involved some other type of non-economic harm.

Part B of the proposed amendment would amend the sophisticated means enhancement at §2B1.1(b)(10). It would revise the definition of sophisticated means to mean committing or concealing an offense with a greater level of complexity than typical for an offense of that nature. The amendment also would provide further guidance for courts to use when determining whether conduct fits the definition.

Next, we will review application rates of the sophisticated means enhancement. In Fiscal Year 2024, courts applied the sophisticated means enhancement to 20 percent of individuals sentenced under §2B1.1. Among the 977 individuals with an offense level increase under the sophisticated means enhancement, subsection (a) – relating to the defendant relocating a fraudulent scheme to another jurisdiction to avoid law enforcement or regulatory officials – accounted for ten percent; subsection (b) – relating to a substantial part of a fraudulent scheme being committed from outside the United States - accounted for 16 percent; and subsection (c) – relating to an offense that otherwise involved sophisticated means and the defendant intentionally engaged in or caused the conduct constituting sophisticated means – accounted for 74 percent.

This concludes the data presentation. For further information on the proposed amendment, please visit the United States Sentencing Commission's website at www.ussc.gov.

Comments may be submitted to the Commission at the addresses shown. The public comment period concludes on February 10, 2026.