

UNITED STATES SENTENCING COMMISSION

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June 4, 2026

MEMORANDUM

TO: Chair Reeves
Commissioners
Ken Cohen, Staff Director

FROM: Office of Research and Data
Office of General Counsel

SUBJECT: Retroactivity Impact Analysis of Certain 2026 Amendments¹

On April 30, 2026, the United States Sentencing Commission submitted to Congress amendments² to the federal sentencing guidelines.³ As relevant to this memorandum, the inflationary adjustments amendment makes revisions to the monetary tables in the guidelines to account for inflation.⁴ The multiple counts amendment replaces the current grouping rules in Chapter Three, Part D with a single guideline at §3D1.1 that provides all the steps necessary to

¹ This memorandum discusses three of the 2026 amendments: (1) the inflationary adjustments amendment; (2) the multiple counts amendment; and (3) the simplification amendment.

² Sentencing Guidelines for United States Courts, 91 FR 24088 (May 4, 2026).

³ U.S. SENT'G COMM'N, GUIDELINES MANUAL (Nov. 2025) [hereinafter USSG].

⁴ Amendment 2 of the amendments submitted by the Commission to Congress on April 30, 2026, 91 FR 24088 (May 4, 2026).

determine the single offense level for multiple counts.⁵ The simplification amendment deletes 26 specific offense characteristics that courts did not apply at all in the last five fiscal years.⁶

These three amendments make the following specific changes for the following reasons:

- First, the inflationary amendment adjusts the monetary tables and values in the guidelines for inflation using the same methodology that Commission used in 2015, the last year the guidelines were amended to account for inflation. Specifically the amendment revised the monetary tables found in §§2B1.1 (Theft, Property Destruction, and Fraud), 2B2.1 (Burglary), 2B3.1 (Robbery), 2R1.1 (Bid-Rigging, Price-Fixing or Market Allocation Agreements Among Competitors), 2T4.1 (Tax Table) 5E1.2 (Fines for Individual Defendants) and 8C2.4 (Base Fine). The amendment also adjusts for inflation the monetary value in specific offense characteristics in other Chapter Two guidelines.⁷ Due to inflationary changes, there has been a gradual decrease in the value of the dollar over time. As a result, monetary losses in current offenses reflect, to some degree, a lower degree of harm and culpability than equivalent amounts when the monetary tables were last substantively amended. Thus, the Commission concluded that aligning the above monetary tables with modern dollar values is appropriate.
- Second, as part of the Commission’s continued efforts to simplify the *Guidelines Manual*, the multiple counts amendment revises the rules in Chapter Three, Part D, to simplify the procedure for determining the single offense level for cases involving multiple counts. This amendment replaces the five guidelines in Chapter Three, Part D, with a single guideline at §3D1.1 (Procedure for Determining Offense Levels on Multiple Counts) that provides all the steps necessary to determine a single offense level for cases involving multiple counts. The amendment responds to both commenter concerns and Commission observations through its training mission that the rules were confusing and, at times, led to misapplication of the rules, potentially resulting in unwarranted sentencing disparities. The new guideline simplifies the process with minimal impact to sentencing outcomes. In that regard, the new guideline retains the same goals of providing incremental punishment for significant additional criminal conduct, preventing multiple punishments for

⁵ Amendment 4 of the amendments submitted by the Commission to Congress on April 30, 2026, 91 FR 24088 (May 4, 2026).

⁶ Amendment 1 of the amendments submitted by the Commission to Congress on April 30, 2026, 91 FR 24088 (May 4, 2026).

⁷ Amendment 2 of the amendments submitted by the Commission to Congress on April 30, 2025, 90 FR 19798 (May 9, 2025).

substantially identical conduct, and limiting the significance of the formal charging decision.

- The simplification amendment continues the Commission’s multi-year efforts to simplify the *Guidelines Manual*. During this amendment cycle, the Commission examined application rates for the 298 specific offense characteristics in Chapter Two to identify any infrequently used provisions that could be eliminated as a good-government measure. This amendment deletes 26 specific offense characteristics that did not apply at all in the last five fiscal years, some of which date back to the original *Guidelines Manual* in 1987. These specific offense characteristics are found under the following guidelines: §2A5.1, §2B1.5, §2B2.3, §2B6.1, §2D1.1, §2D1.11, §2D1.12, §2D1.14, §2G3.2, §2H3.1, §2J1.3, §2J1.6, §2J1.9, §2K1.5, §2K2.6, §2M4.1, §2P1.1, §2Q1.2, §2Q1.3, §2Q1.4, and §2T1.9. These 26 specific offense characteristics applied infrequently—if at all—even using a 25-year lookback period. The Commission is deleting these 26 specific offense characteristics to streamline the *Guidelines Manual* in light of their infrequent applicability.

Because each of the above provisions may reduce the sentencing range for some individuals, the Commission is statutorily required to determine whether the amendments should be applied retroactively to individuals who were previously sentenced and are currently incarcerated.⁸ As required by its Rules of Practice and Procedure,⁹ the Commission instructed staff to prepare a retroactivity impact analysis to aid the Commission in determining whether to do so. This memorandum provides that analysis.

Part I of the memorandum provides background on the statutory authority and guidelines policy statement governing retroactive application of amendments to the federal sentencing guidelines, noting the factors to be considered in the Commission’s decision regarding retroactivity. Part II of the memorandum provides an estimate of the impact of each of the amendments if the Commission were to authorize the courts to apply these amendments retroactively. Part III explains how the analysis was performed. Part IV concludes.

⁸ 28 U.S.C. § 994(u); *see also* Section I, *infra*.

⁹ U.S. SENT’G COMM’N, *Rules of Practice and Procedure*, Rule 4.1A (2016).

I. RETROACTIVITY OF GUIDELINE AMENDMENTS

A. Statutory Authority

Because the inflationary adjustment, multiple counts, and simplification amendments may reduce the sentencing range applicable to a particular offense or category of offenses for some individuals, the Commission is statutorily required to determine whether they may be retroactively applied. Section 994(u) of title 28, United States Code, provides that:

[i]f the Commission reduces the term of imprisonment recommended in the guidelines applicable to a particular offense or category of offenses, it shall specify in what circumstances and by what amount the sentences of prisoners serving terms of imprisonment for the offense may be reduced.¹⁰

Sentencing courts are statutorily precluded from applying a guideline amendment retroactively unless the Commission has designated such amendment for retroactive application. Section 3582(c)(2) of title 18, United States Code, provides that the court may not modify a term of imprisonment once it has been imposed except that:

in the case of a defendant who has been sentenced to a term of imprisonment based on a sentencing range that has subsequently been lowered by the Sentencing Commission pursuant to 28 U.S.C. 994(o), . . . the court may reduce the term of imprisonment, after considering the factors set forth in section 3553(a) to the extent that they are applicable, if such a reduction is consistent with applicable policy statements issued by the Sentencing Commission.¹¹

Modifications of sentence under 18 U.S.C. § 3582(c)(2) are unaffected by *United States v. Booker*,¹² and USSG §1B1.10 remains binding on courts in such proceedings.¹³

¹⁰ 28 U.S.C. § 994(u). The Commission's Rules of Practice and Procedure address retroactive application of amendments and list the procedures that the Commission will follow when considering retroactivity. Among other things, "the Commission shall – (1) at the public meeting at which it votes to promulgate the amendment, or in a timely manner thereafter, vote to publish a request for comment on whether to make the amendment available for retroactive application; (2) instruct staff to prepare a retroactivity impact analysis of the amendment, if practicable...." U.S. SENT'G COMM'N, *Rules of Practice and Procedure*, Rule 4.1A (2016). At its April 16, 2026, business meeting, the Commission instructed staff to prepare this retroactivity impact analysis to help aid in its consideration of retroactivity, including whether to pursue the remaining procedural actions required by this rule.

¹¹ 18 U.S.C. § 3582(c)(2).

¹² 543 U.S. 220 (2005) (rendering guidelines advisory).

¹³ *See* *Dillon v. United States*, 560 U.S. 817 (2010).

B. Guidelines Manual Policy Statement

The Commission promulgated USSG §1B1.10 (Reduction in Term of Imprisonment as a Result of Amended Guideline Range) (Policy Statement) to implement 28 U.S.C. § 994(u) and to provide guidance to a court when considering a motion under 18 U.S.C. § 3582(c)(2). Subsection (a) of §1B1.10 specifies when a reduction pursuant to 18 U.S.C. § 3582(c)(2) is available:

In a case in which a defendant is serving a term of imprisonment, and the guideline range applicable to that defendant has subsequently been lowered as a result of an amendment to the Guidelines Manual listed in subsection (d) below, the court may reduce the defendant's term of imprisonment as provided by 18 U.S.C. § 3582(c)(2). As required by 18 U.S.C. § 3582(c)(2), any such reduction in the defendant's term of imprisonment shall be consistent with this policy statement.¹⁴

Section 1B1.10 further explains that a reduction would not be consistent with the policy statement if a listed amendment “does not have the effect of lowering the defendant's applicable guideline range.”¹⁵

In addition to specifying which guideline amendments may be retroactively applied, consistent with 28 U.S.C. § 994(u), section 1B1.10 guides courts as to the extent of a sentence reduction under 18 U.S.C. § 3582(c)(2). Subsection (b)(1) of USSG §1B1.10 states:

In determining whether, and to what extent, a reduction in the term of imprisonment is warranted for a defendant eligible for consideration under 18 U.S.C. § 3582(c)(2), the court shall determine the amended guideline range that would have been applicable to the defendant if the amendment(s) to the guidelines listed in subsection (d) had been in effect at the time the defendant was sentenced. In making such determination, the court shall substitute only the amendments listed in subsection (d) for the corresponding guideline provisions that were applied when the defendant was sentenced and shall leave all other guideline application decisions unaffected.¹⁶

Section 1B1.10 further provides that, as a general matter, the extent of the reduction granted should not go below the amended guideline range determined in accordance with subsection (b)(1).¹⁷ However, an exception is noted where the sentence originally imposed “was less than

¹⁴ USSG §1B1.10(a)(1).

¹⁵ USSG §1B1.10(a)(2).

¹⁶ USSG §1B1.10(b)(1).

¹⁷ USSG §1B1.10(b)(2)(A).

the term of imprisonment provided by the guideline range . . . pursuant to a government motion to reflect the defendant’s substantial assistance to authorities” in which case “a reduction comparably less than the amended guideline range . . . may be appropriate.”¹⁸ Under no circumstances may a court reduce a term of imprisonment to less than the term already served by the defendant.¹⁹

C. Policy Determinations and Factors to be Considered Regarding Retroactivity

The decision to list an amendment as retroactively applicable to previously sentenced, imprisoned individuals in §1B1.10(d) (Covered Amendments) “reflects policy determinations by the Commission that a reduced guideline range is sufficient to achieve the purposes of sentencing and that, in the sound discretion of the court, a reduction in the term of imprisonment may be appropriate for previously sentenced, qualified defendants.”²⁰

The retroactivity impact analysis and accompanying data that follow is intended to inform the Commission’s decision as to whether to include the inflationary adjustment, multiple counts, and simplification amendments as retroactive. Specifically, the below analyses are intended to assist the Commission’s evaluation of the factors traditionally considered in selecting the amendments for retroactivity, including “the purpose of the amendment, the magnitude of the change in the guideline range made by the amendment, and the difficulty of applying the amendment retroactively to determine an amended guideline range under subsection (b)(1).”²¹ The determination under each of these factors, as well as the weight they are accorded, may differ for each amendment. As discussed above, the purpose of each amendment was different, and each amendment addressed different concerns.

Similarly, the magnitude of the change in the guideline range as a result of each amendment may differ, as discussed further below. Finally, these amendments should not be difficult to apply retroactively in most instances. For the inflationary adjustment and simplification amendments, no additional fact-finding is required to determine the amended guideline range. The multiple counts amendment will not require additional fact-finding to determine the amended guideline range in most cases. In rare instances, the court may have to conduct additional fact-finding to determine whether the multiple counts involved different victims or the same victim on different occasions when applying the rule in §3D1.1(b).

¹⁸ USSG §1B1.10(b)(2)(B).

¹⁹ USSG §1B1.10(b)(2)(C).

²⁰ *See* USSG §1B1.10, comment. (backg’d.).

²¹ *Id.*

II. IMPACT OF THE RETROACTIVE APPLICATION OF CERTAIN 2026 AMENDMENTS TO THE *GUIDELINES MANUAL*

A. Introduction to the Data Analysis

This section of the memorandum provides an analysis of the estimated impact of three of the Commission’s 2026 amendments on individuals incarcerated in the federal prison system, should the Commission authorize the courts to apply those amendments retroactively. This analysis is based, in part, on data from the Federal Bureau of Prisons (FBOP) indicating that there were 153,360 individuals incarcerated in the FBOP on March 28, 2026. Of that group, 133,162 were serving a new sentence for a federal offense (i.e., not a revocation sentence, a sentence for an offense in the District of Columbia offense, or a sentence imposed by a court-martial). Commission records could be matched to 130,699 of those cases.

In this memorandum, staff provide an estimate of the retroactive impact of certain promulgated amendments. When the Commission first publishes proposed amendments for public comment, it often prepares and releases a public data briefing to inform public comment. Those data briefings provide estimates of the prospective impact of an amendment on individuals sentenced in one fiscal year. In most instances, for those briefings, the Commission uses the most recent complete fiscal year of data as a proxy for a future sentencing year. The demographic and sentencing characteristics of individuals sentenced in a specific fiscal year can be dissimilar to those of individuals incarcerated in the FBOP.²² This is because the individuals who remain incarcerated generally have longer sentences, on average, than individuals sentenced for the same crime type in any single fiscal year. This difference can be due to many factors, including higher base offense levels, higher prevalence of aggravating role or other sentencing enhancements, and higher average criminal history categories. Also, for some amendments, the prospective impact may increase sentences for some individuals while decreasing sentences for others. Any retroactive application of that amendment will only reduce sentences.²³ For these reasons, the estimated retroactive impact of the amendments discussed in this memorandum may be dissimilar to the estimated prospective impact of those amendments on individuals sentenced in a single fiscal year.

B. Findings as to the Inflationary Adjustments Amendment

As discussed above, the inflationary adjustments amendment amends the monetary tables in §§2B1.1 (Theft, Property, Destruction, and Fraud), 2B2.1 (Burglary), 2B3.1 (Robbery), 2R1.1 (Bid-Rigging, Price-Fixing or Market-Allocation Agreements Among Competitors), 2T4.1 (Tax Table), 5E1.2 (Fines for Individual Defendants), and 8C2.4 (Base Fine) to

²² See generally the Commission’s annual publication QUICK FACTS: INDIVIDUALS IN THE FEDERAL BUREAU OF PRISONS for an overview of the demographic and sentencing characteristics of adults incarcerated in the FBOP.

²³ 18 U.S.C. § 3582(c)(2)(courts have authority to reduce the term of imprisonment in cases where the sentencing range has been lowered by the Commission). *See also* Peugh v United States, 569 U.S. 530 (2013)(*ex post facto* clause of the Constitution applies to amendments to the *Guidelines Manual*).

account for inflation. The amendment also adjusts for inflation the monetary value in specific offense characteristics in other Chapter Two guidelines—§§2B1.4, 2B1.5, 2B2.3, 2B3.2, 2B3.3, 2B4.1, 2B5.1, 2B5.3, 2B6.1, 2C1.1, 2C1.2, 2C1.8, 2E5.1, 2Q2.1, and 2T3.1—and includes conforming changes to guidelines that refer to the monetary tables.

The Commission estimates that there are 24,552 individuals incarcerated in the FBOP who were sentenced under one of the guidelines listed above. In 7,327 of those cases the court applied the monetary table or specific offense characteristic amended by the inflationary adjustments amendment.

Staff estimates that 1,939 of these 7,327 individuals would have a lower guideline range if the Commission were to make this amendment retroactive and, therefore, would be eligible to seek a modification of sentence under 18 U.S.C. § 3582(c)(2). The current average sentence for these individuals is 139 months. If the courts were to grant the full reduction possible in each case, the projected new average sentence for those individuals would be 106 months, a reduction of 33 months (or 24%).

1. Fiscal year of sentence of eligible individuals

Table 1-I presents information on the fiscal year in which eligible individuals were sentenced. As would be expected, in general, the more recent the fiscal year the greater the number of individuals still serving their sentence.

Table 1-I
Fiscal Year of Sentence of Eligible Individuals
Under the Inflationary Adjustment Amendment

	ELIGIBLE INDIVIDUALS	
	N	%
TOTAL	1,939	100.0
<u>Fiscal Year of Sentence</u>		
2026	173	8.9
2025	592	30.5
2024	319	16.5
2023	152	7.8
2022	102	5.3
2021	50	2.6
2020	39	2.0
2019	46	2.4
2018	38	2.0
2017	25	1.3
2016	30	1.5
2015	67	3.5
2014	73	3.8
2013	53	2.7
2012	32	1.7
2011	22	1.1
2010	22	1.1
2009	15	0.8
2008	22	1.1
2007	19	1.0
2006	8	0.4
2005	13	0.7
2004	10	0.5
2003	8	0.4
2002	9	0.5

SOURCE: U.S. Sentencing Commission, FY 2002 through FY 2025 Datafiles, USSCFY02-USSCFY25, and Preliminary Data from FY 2026, USSCFY26.

2. Geographic distribution of eligible individuals

Table 2-I presents information on the number of eligible individuals sentenced in each judicial district and, therefore, where the consideration of the issue of retroactive application of the amendment in their cases would most likely occur. This list presents the individuals in descending order by the number of individuals in each district.

Table 2-I
Geographic Distribution of Eligible Individuals
Under the Inflationary Adjustments Amendment
By District

District	N	%	District	N	%
TOTAL	1,939	100.0			
Southern Florida	126	6.5	Southern Illinois	13	0.7
Northern Texas	93	4.8	Southern California	13	0.7
Middle Florida	89	4.6	Nevada	13	0.7
Central California	81	4.2	New Mexico	13	0.7
Southern Texas	72	3.7	Utah	13	0.7
Eastern Virginia	63	3.2	District of Columbia	12	0.6
Northern Georgia	61	3.1	Eastern Arkansas	12	0.6
Southern New York	56	2.9	Western Pennsylvania	11	0.6
New Jersey	52	2.7	Northern West Virginia	11	0.6
Northern Illinois	50	2.6	Northern Mississippi	11	0.6
Eastern Texas	49	2.5	Eastern Wisconsin	11	0.6
Western Texas	41	2.1	Western Missouri	11	0.6
Eastern Pennsylvania	35	1.8	Northern Oklahoma	11	0.6
Eastern Michigan	35	1.8	Northern Florida	11	0.6
Eastern Missouri	34	1.8	Southern Georgia	11	0.6
Maryland	31	1.6	Western Washington	10	0.5
Eastern California	31	1.6	Middle Alabama	10	0.5
Eastern North Carolina	28	1.4	Rhode Island	9	0.5
South Carolina	28	1.4	Western Virginia	9	0.5
Northern Ohio	27	1.4	Eastern Tennessee	9	0.5
Northern Alabama	27	1.4	Central Illinois	9	0.5
Western North Carolina	25	1.3	Hawaii	9	0.5
Western Tennessee	25	1.3	Eastern Washington	8	0.4
Eastern New York	24	1.2	Kansas	8	0.4
Western Louisiana	23	1.2	Western Oklahoma	8	0.4
Massachusetts	22	1.1	Middle Louisiana	7	0.4
Western Michigan	22	1.1	Montana	7	0.4
Eastern Louisiana	21	1.1	Southern Iowa	6	0.3
Eastern Kentucky	21	1.1	Delaware	5	0.3
Minnesota	21	1.1	Western Wisconsin	5	0.3
Southern Alabama	21	1.1	Western Arkansas	5	0.3
Middle Georgia	21	1.1	Northern California	5	0.3
Puerto Rico	20	1.0	Idaho	5	0.3
Southern Indiana	18	0.9	Middle Tennessee	4	0.2
Middle Pennsylvania	17	0.9	South Dakota	4	0.2
Middle North Carolina	17	0.9	Alaska	4	0.2
Arizona	17	0.9	Eastern Oklahoma	4	0.2
Northern Indiana	16	0.8	Maine	3	0.2

District	N	%	District	N	%
Connecticut	15	0.8	New Hampshire	3	0.2
Western Kentucky	15	0.8	Western New York	3	0.2
Northern Iowa	15	0.8	Vermont	3	0.2
Oregon	15	0.8	Southern West Virginia	3	0.2
Colorado	15	0.8	Wyoming	3	0.2
Northern New York	14	0.7	Virgin Islands	2	0.1
Southern Mississippi	14	0.7	Guam	2	0.1
Nebraska	14	0.7	North Dakota	0	0.0
Southern Ohio	13	0.7	Northern Mariana Islands	0	0.0

SOURCE: U.S. Sentencing Commission, FY 2002 through FY 2025 Datafiles, USSCFY02-USSCFY25, and Preliminary Data from FY 2026, USSCFY26.

3. Type of crime

Table 3-I presents information on the type of crime involved in cases with eligible individuals. Almost two-thirds of eligible individuals were sentenced for an offense involving fraud, theft, or embezzlement. Another one-quarter were sentenced for a robbery offense.

Table 3-I
Type of Crime for Eligible Individuals
Under the Inflationary Adjustments Amendment

Crime Type	N	%
TOTAL	1,939	100.0
Fraud/Theft/Embezzlement	1,242	64.1
Robbery	473	24.4
Money Laundering	114	5.9
Tax	52	2.7
Bribery/Corruption	31	1.6
Extortion/Racketeering	10	0.5
Forgery/Counter/Copyright	8	0.4
Burglary/Trespass	5	0.3
Arson	2	0.1
Child Pornography	1	0.1
Environmental	1	0.1

SOURCE: U.S. Sentencing Commission, FY 2002 through FY 2025 Datafiles, USSCFY02-USSCFY25, and Preliminary Data from FY 2026, USSCFY26.

4. Individual characteristics

Table 4-I presents information on the demographic characteristics of these individuals. The majority are male (84%) and U.S. citizens (88%). Hispanic individuals account for 16 percent of these persons, followed by White individuals (31%), Black individuals (48%), and Other race individuals (5%). The average age of these individuals on March 28, 2026, was 45 years.

Table 4-I
Demographic Characteristics of Eligible Individuals
Under the Inflationary Adjustments Amendment

DEMOGRAPHICS		
Race/Ethnicity	N	%
White	593	30.7
Black	921	47.7
Hispanic	310	16.1
Other	107	5.5
Total	1,931	100.0
Citizenship		
U.S. Citizen	1,696	87.5
Non-Citizen	242	12.5
Total	1,938	100.0
Gender		
Male	1,637	84.4
Female	302	15.6
Total	1,939	100.0
Average Age		
	45 years	40 years
	(as of 03/28/2026)	(at sentencing)

The analysis involves a total of 1,939 cases, however, cases missing information for any specific analysis are excluded from that analysis.

SOURCE: U.S. Sentencing Commission, FY 2002 through FY 2025 Datafiles, USSCFY02-USSCFY25, and Preliminary Data from FY 2026, USSCFY26.

5. Offense characteristics

Table 5-I presents information about selected offense-related factors that contributed to the guideline range that applied when the eligible individuals were initially sentenced, the Criminal History Categories of these individuals, and the extent to which their original sentences were within the applicable guideline ranges.

Table 5-I
Sentencing Characteristics, Criminal History, and Position Relative to the Guideline Range of Eligible Individuals Under the Inflationary Adjustments Amendment

Average Base Offense Level		
	12	
Select Sentencing Characteristics	N	%
Weapon Specific Offense Characteristic	281	14.5
Firearms Mandatory Minimum Applied	383	19.8
Safety Valve §5C1.2	0	0.0
Aggravating Role §3B1.1	454	23.4
Mitigating Role §3B1.2	26	1.3
Obstruction Adjustment §3C1.1	236	12.2
Career Offender Status §4B1.1	0	0.0
Original Criminal History Category		
I	955	49.3
II	227	11.7
III	238	12.3
IV	176	9.1
V	110	5.7
VI	233	12.0
Total	1,939	100.0
Sentence Relative to the Guideline Range		
Within Range	1,111	57.3
Above Range	200	10.3
Substantial Assistance §5K1.1	232	12.0
Early Disposition §5K1.3	1	0.1
Otherwise Below Range	395	20.4
Total	1,939	100.0

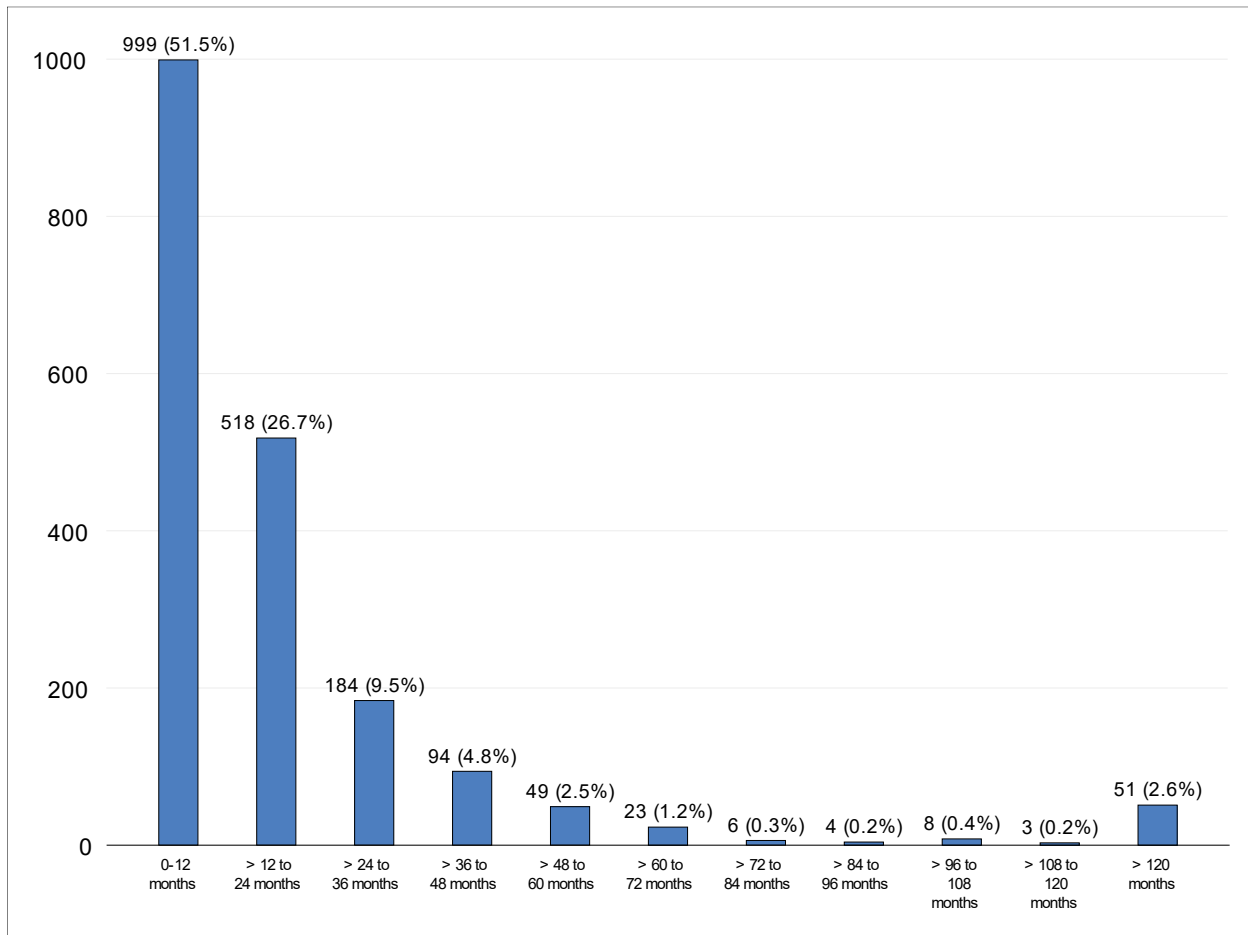
The analysis involves a total of 1,939 cases, however, cases missing information for any specific analysis are excluded from that analysis.

SOURCE: U.S. Sentencing Commission, FY 2002 through FY 2025 Datafiles, USSCFY02-USSCFY25, and Preliminary Data from FY 2026, USSCFY26.

6. Extent of possible sentence reduction

As discussed above, the average sentence reduction for individuals who are eligible for a reduced sentence under the inflationary adjustments amendment is 24 percent. Figure 1-I shows the distribution of the extent of the possible reductions by the sentence length for these individuals. More than half (52%) would receive a sentence reduction of one year or less. Conversely, less than three percent would receive a sentence reduction of more than 120 months.

Figure 1-I
Extent of Possible Sentence Reduction for Eligible Individuals
Under the Inflationary Adjustments Amendment



SOURCE: U.S. Sentencing Commission, FY 1991 through FY 2025 Datafiles, USSCFY91-USSCFY25, and Preliminary Data from FY 2026, USSCFY26.

7. Projected release dates

As shown on Table 6-I, if this amendment were retroactive on November 1, 2026, 278 individuals would be eligible for immediate release. Over 60 percent (61%; n = 1,189) of the eligible individuals are eligible to be released within the first two years after the effective date of the amendment.

Table 6-I also compares the projected release dates for the eligible individuals by year if the amendment is not made retroactive. For example, if the amendment is made retroactive, a total of 803 individuals would be eligible for release within the first year after the effective date of the amendment, while 439 individuals will be released in that same period under their current, unamended sentence. As such, retroactive application of the amendment would make an additional 364 individuals eligible for release within the first year.

Table 6-I
Projected Year of Release for Eligible Individuals
Under the Inflationary Adjustments Amendment

Release Date	IF AMENDMENT	IF AMENDMENT
	RETROACTIVE	NOT RETROACTIVE
	N	N
Immediate Release	278	-
Within Year 1	525	439
Within Year 2	386	469
Within Year 3	238	295
Within Year 4	139	185
Within Year 5	88	130
After Year 5	285	421

SOURCE: U.S. Sentencing Commission, FY 2002 through FY 2025 Datafiles, USSCFY02-USSCFY25, and Preliminary Data from FY 2026, USSCFY26.

C. Findings as to the Multiple Counts Amendment

As discussed above, the multiple counts amendment revises the rules in Chapter Three, Part D (Multiple Counts), to simplify the procedure for determining the single offense level for cases involving multiple counts. This amendment replaces the five guidelines in Chapter Three, Part D, with a single guideline at §3D1.1 (Procedure for Determining Offense Levels on Multiple Counts) that provides all the steps necessary to determine a single offense level for cases involving multiple counts.

The Commission estimates that there are 41,163 individuals currently incarcerated in the FBOP with multiple counts of conviction. For 12,193 of those individuals, the final offense level that applied in the case was increased due to the application of units for multiple counts of conviction under the rules in Chapter Three, Part D (Multiple Counts). Staff estimate that 2,732 of those individuals (approximately 7% of all individuals with multiple counts of conviction) would have a lower final offense level if the court were to apply the multiple counts amendment retroactively and, therefore, would be eligible to seek a modification of sentence under 18 U.S.C. § 3582(c)(2). The current average sentence for these individuals is 226 months.²⁴ If the courts were to grant the full reduction possible in each case, the projected new average sentence for those individuals would be 177 months, a reduction of 49 months (or 22%).

²⁴ In January, 2026, the Commission released a public data briefing on the multiple counts amendment. In that briefing, the Commission estimated the *prospective* impact of the amendment on individuals sentenced in one fiscal year, using fiscal year 2024 data as a proxy for a future sentencing year. In that presentation, the Commission reported that there were 10,807 individuals sentenced in fiscal year 2024 with multiple counts of conviction. For 2,032 of those individuals the final offense level in the case was increased due to the multiple count rules in Chapter 3, Part D. The Commission estimated that approximately 7% of those individuals (n=795) would experience a decrease in their final offense level under the amendment. The average sentence for those 795 individuals was 97 months. This section of the memorandum examines the *retroactive* impact of the amendment on individuals convicted in prior fiscal years and who remain incarcerated in the FBOP. As discussed above, there are 41,163 individuals currently incarcerated with multiple counts of conviction. Approximately 7% of those individuals (n=2,732) are estimated to have a lower final offense under the proposed amendment if it were to be applied retroactively. The current average sentence for those individuals is 226 months.

1. Fiscal year of sentence of eligible individuals

Table 1-M presents information on the fiscal year in which eligible individuals were sentenced. As would be expected, in general, the more recent the fiscal year the greater the number of individuals still serving their sentence.

Table 1-M
Fiscal Year of Sentence of Eligible Individuals
Under the Multiple Counts Amendment

	N	%
TOTAL	2,732	100.0
<u>Fiscal Year of Sentence</u>		
2026	119	4.4
2025	436	16.0
2024	367	13.4
2023	285	10.4
2022	228	8.3
2021	155	5.7
2020	106	3.9
2019	172	6.3
2018	136	5.0
2017	109	4.0
2016	104	3.8
2015	89	3.3
2014	84	3.1
2013	68	2.5
2012	56	2.0
2011	37	1.4
2010	35	1.3
2009	19	0.7
2008	27	1.0
2007	24	0.9
2006	15	0.5
2005	16	0.6
2004	14	0.5
2003	11	0.4
2002	3	0.1
2001	4	0.1
2000	8	0.3
1999	5	0.2

SOURCE: U.S. Sentencing Commission, FY 1991 through FY 2025 Datafiles, USSCFY91-USSCFY25, and Preliminary Data from FY 2026, USSCFY26.

2. Geographic distribution

Table 2-M presents information on the district in which the 2,732 individuals were sentenced and, therefore, where the consideration of the issue of retroactive application of the amendment would most likely occur.

Table 2-M
Geographic Distribution of Eligible Individuals
Under the Multiple Counts Amendment
By District

District	N	%	District	N	%
TOTAL	2,732	100.0			
Southern New York	124	4.5	Western Michigan	21	0.8
Maryland	106	3.9	Middle Tennessee	21	0.8
Eastern Pennsylvania	85	3.1	Eastern Washington	21	0.8
Middle Florida	83	3.0	Northern Alabama	21	0.8
Northern Illinois	81	3.0	Southern Ohio	20	0.7
Western Texas	78	2.9	Southern Illinois	20	0.7
Eastern New York	77	2.8	Montana	20	0.7
Central California	73	2.7	Western Pennsylvania	19	0.7
Eastern Michigan	72	2.6	Eastern Kentucky	19	0.7
Southern Texas	71	2.6	Oregon	19	0.7
Northern Ohio	68	2.5	Middle Pennsylvania	18	0.7
Southern Florida	63	2.3	Western Virginia	18	0.7
Eastern Virginia	57	2.1	Eastern California	17	0.6
Eastern Missouri	53	1.9	Eastern Texas	16	0.6
Massachusetts	50	1.8	Western Oklahoma	16	0.6
New Jersey	50	1.8	Kansas	15	0.5
Southern Indiana	50	1.8	Middle North Carolina	14	0.5
Central Illinois	45	1.6	Northern Iowa	14	0.5
Northern Georgia	44	1.6	Colorado	13	0.5
Northern California	41	1.5	Eastern Oklahoma	13	0.5
Eastern Louisiana	40	1.5	Southern Alabama	13	0.5
Western Missouri	40	1.5	Western Louisiana	12	0.4
Arizona	40	1.5	Nebraska	12	0.4
Western Washington	39	1.4	Northern Mississippi	11	0.4
Northern New York	36	1.3	Eastern Arkansas	11	0.4
Southern Iowa	36	1.3	Hawaii	11	0.4
Eastern Wisconsin	35	1.3	Western Wisconsin	10	0.4
North Dakota	33	1.2	Alaska	10	0.4
New Mexico	33	1.2	Southern Georgia	10	0.4
Western Kentucky	32	1.2	Southern West Virginia	9	0.3
South Dakota	31	1.1	Rhode Island	8	0.3
Western New York	30	1.1	Southern Mississippi	8	0.3
Eastern Tennessee	30	1.1	Wyoming	8	0.3
Western North Carolina	29	1.1	New Hampshire	7	0.3
Northern Texas	29	1.1	Virgin Islands	7	0.3
Northern Indiana	29	1.1	Utah	7	0.3
Nevada	29	1.1	Middle Georgia	7	0.3
Northern Oklahoma	27	1.0	Maine	5	0.2
Eastern North Carolina	25	0.9	Delaware	5	0.2

District	N	%	District	N	%
Puerto Rico	24	0.9	Western Arkansas	5	0.2
South Carolina	24	0.9	Idaho	5	0.2
Minnesota	24	0.9	Middle Alabama	5	0.2
Southern California	24	0.9	Northern West Virginia	3	0.1
District of Columbia	23	0.8	Middle Louisiana	3	0.1
Western Tennessee	23	0.8	Guam	3	0.1
Northern Florida	23	0.8	Vermont	2	0.1
Connecticut	21	0.8	Northern Mariana Islands	0	0.0

SOURCE: U.S. Sentencing Commission, FY 1991 through FY 2025 Datafiles, USSCFY91-USSCFY25, and Preliminary Data from FY 2026, USSCFY26.

3. Type of crime

Table 3-M presents information on the type of crime involved in cases with eligible individuals. One-quarter of eligible individuals were sentenced for an offense involving sexual abuse. Almost 16 percent were sentenced for a drug trafficking offense.

Table 3-M
Instant Type of Crime for Eligible Individuals
Under the Multiple Counts Amendment

Crime Type	N	%
TOTAL	2,732	100.0
Sexual Abuse	688	25.2
Drug Trafficking	433	15.8
Firearms	254	9.3
Child Pornography	253	9.3
Murder	242	8.9
Robbery	208	7.6
Assault	166	6.1
Fraud/Theft/Embezzlement	127	4.6
Money Laundering	61	2.2
Kidnapping	60	2.2
Immigration	42	1.5
Manslaughter	32	1.2
Tax	27	1.0
Arson	24	0.9
Extortion/Racketeering	24	0.9
Stalking/Harassing	19	0.7
All Other Crime Types	72	2.6

SOURCE: U.S. Sentencing Commission, FY 1991 through FY 2025 Datafiles, USSCFY91-USSCFY25, and Preliminary Data from FY 2026, USSCFY26.

4. Individual characteristics

Table 4-M presents information on the demographic characteristics of these individuals. The majority are male (96%) and U.S. citizens (89%). White individuals account for 36 percent of these persons, followed by Black individuals (34%), Hispanic individuals (24%), and Other race individuals (6%). The average age of these individuals on March 28, 2026, was 42 years.

Table 4-M
Demographic Characteristics of Eligible Individuals
Under the Multiple Counts Amendment

DEMOGRAPHICS		
Race/Ethnicity	N	%
White	994	36.5
Black	908	33.3
Hispanic	648	23.8
Other	174	6.4
Total	2,724	100.0
Citizenship		
U.S. Citizen	2,431	89.0
Non-Citizen	299	11.0
Total	2,730	100.0
Gender		
Male	2,611	95.6
Female	121	4.4
Total	2,732	100.0
Average Age		
	42 years	37 years
	(as of 03/28/2026)	(at sentencing)

The analysis involves a total of 2,732 cases, however, cases missing information for any specific analysis are excluded from that analysis.

SOURCE: U.S. Sentencing Commission, FY 1991 through FY 2025 Datafiles, USSCFY91-USSCFY25, and Preliminary Data from FY 2026, USSCFY26.

5. Offense characteristics

Table 5-M presents information about selected offense-related factors that contributed to the guideline range that applied when the eligible individuals were initially sentenced, the Criminal History Categories of these individuals, and the extent to which their original sentences were within the applicable guideline ranges.

Table 5-M
Sentencing Characteristics, Criminal History, and Position Relative to the Guideline Range for Eligible Individuals Under the Multiple Counts Amendment

Average Base Offense Level		
	26	
Select Sentencing Characteristics	N	%
Weapon Specific Offense Characteristic	588	21.5
Firearms Mandatory Minimum Applied	542	19.8
Safety Valve §5C1.2	19	0.7
Aggravating Role §3B1.1	380	13.9
Mitigating Role §3B1.2	41	1.5
Obstruction Adjustment §3C1.1	247	9.0
Career Offender Status §4B1.1	57	2.1
Original Criminal History Category		
I	1,148	42.0
II	312	11.4
III	405	14.8
IV	304	11.1
V	245	9.0
VI	318	11.6
Total	2,732	100.0
Sentence Relative to the Guideline Range		
Within Range	1,148	42.0
Above Range	247	9.0
Substantial Assistance §5K1.1	212	7.8
Otherwise Below Range	1,125	41.2
Total	2,732	100.0

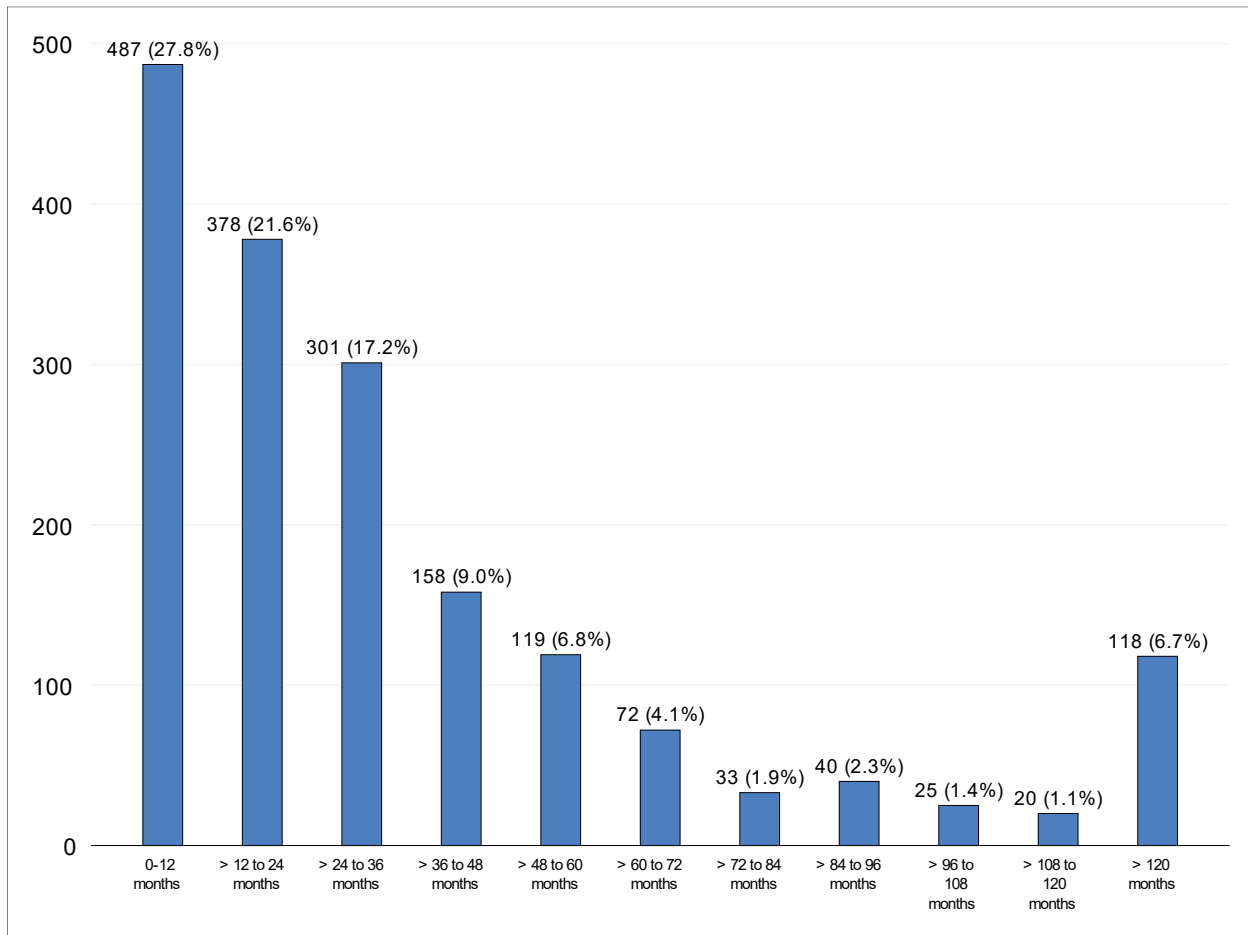
The analysis involves a total of 2,732 cases, however, cases missing information for any specific analysis are excluded from that analysis.

SOURCE: U.S. Sentencing Commission, FY 1991 through FY 2025 Datafiles, USSCFY91-USSCFY25, and Preliminary Data from FY 2026, USSCFY26.

6. Extent of possible sentence reduction

As discussed above, the average sentence reduction for individuals who are eligible for a reduced sentence under the multiple counts amendment is 22 percent. Figure 1-M shows the distribution of the extent of the possible reductions by the sentence length for these individuals. Approximately one-quarter (28%) would receive a sentence reduction of one year or less. Conversely, almost seven percent would receive a sentence reduction of more than 120 months.

Figure 1-M
Extent of Possible Sentence Reduction for Eligible Individuals
Under the Multiple Counts Amendment



SOURCE: U.S. Sentencing Commission, FY 1991 through FY 2025 Datafiles, USSCFY91-USSCFY25, and Preliminary Data from FY 2026, USSCFY26.

7. Projected release dates

As shown on Table 6-M, if this amendment were retroactive on November 1, 2026, 217 individuals would be eligible for immediate release. Almost one-quarter (24%; n = 643) of the eligible individuals are eligible to be released within the first two years after the effective date of the amendment.

Table 6-M also compares the projected release dates for the eligible individuals by year if the amendment is not made retroactive. For example, if the amendment is made retroactive, a total of 451 individuals would be eligible for release within the first year after the effective date of the amendment, while 228 individuals will be released in that same period under their current, unamended sentence. As such retroactive application of the amendment would make an additional 223 individuals eligible for release within the first year.

Table 6-M
Projected Year of Release for Eligible Individuals

Release Date	IF AMENDMENT	IF AMENDMENT
	RETROACTIVE	NOT RETROACTIVE
	N	N
Immediate Release	217	-
Within Year 1	234	228
Within Year 2	192	200
Within Year 3	138	154
Within Year 4	127	130
Within Year 5	113	108
After Year 5	730	931

SOURCE: U.S. Sentencing Commission, FY 1991 through FY 2025 Datafiles, USSCFY91-USSCFY25, and Preliminary Data from FY 2026, USSCFY26.

D. Findings as to the Simplification Amendment

As discussed above, the simplification amendment deletes 26 specific offense characteristics that applied infrequently—if at all—in the last 25 years. The Commission estimates that there are three persons currently incarcerated who were sentenced under any of these provisions. The sentences in these cases are as follows: life imprisonment (statutory minimum of life), life imprisonment (statutory minimum of 1,680 months), and 355 months (statutory minimum of 240 months).

III. HOW THE ANALYSIS WAS PERFORMED

A. Methodology

The methodology for this analysis is based on the Commission’s Prison Impact Model, which has been in use in some form since the guidelines were first developed. This model is used to estimate the impact of proposed statutory and guideline amendments on newly sentenced individuals and to project the future impact those amendments will have on bed space in the FBOP. For this analysis, individuals who appear to be eligible to receive a reduced sentence were hypothetically “resentenced” pursuant to the limitations set forth in §1B1.10 as if the amendment had been in effect in the year in which they were sentenced. A new release date for each individual was calculated in order to determine when the individual would be eligible for release if he or she were to receive the full reduction in sentence provided by the amendment.

B. The Population Studied

The FBOP provided the Commission with a datafile of persons in its custody on March 28, 2026. That file contained information on 153,360 persons. Of that group, 133,162 were serving a new sentence for a federal offense (*i.e.*, not a revocation sentence, a sentence for an offense in the District of Columbia offense, or a sentence imposed by a court-martial).²⁵ The Commission was able to match the FBOP data to 130,699 persons in Commission records sentenced between fiscal year 1991 and fiscal year 2025.²⁶

C. Assumptions for the Analysis as to the Inflationary Adjustments Amendment

In performing the analysis discussed in Part II B of this memorandum, staff was required to make some assumptions. Staff have assumed that the effective date of retroactivity for the inflationary adjustments amendment would be November 1, 2026.²⁷ Further, staff assumed that the courts would resentence individuals in a manner that is consistent with the *Guidelines Manual* in effect as of November 1, 2026.

²⁵ There were 20,198 persons in FBOP custody who were awaiting trial, sentenced in the courts of the District of Columbia, or sentenced in a court-martial. Those individuals were excluded from this analysis.

²⁶ FBOP records for 2,463 individuals could not be matched to Commission records due to missing or inconsistent information on name, sentence date, or other identifying information. Some of these persons may be eligible to seek a reduced sentence pursuant to one of the amendments discussed in this memorandum.

²⁷ Should the Commission make the inflationary adjustments amendment retroactive, it will also specify the date on which that part of the amendment may be applied retroactively.

A case was determined to be eligible for retroactive application of the inflationary adjustments amendment if it met the following criteria:

- (A) the court applied one of the guidelines provisions amended by the inflationary adjustments amendment, the loss table increase under the amendment would be less than it was at the original sentencing, the resulting final offense level was lower than at the original sentencing, and the guideline range determined using that final offense level was lower than at the original sentencing;
- (B) the final offense level was not derived from the career offender or armed career criminal guideline;²⁸
- (C) the court did not apply the terrorism adjustment at §3A1.4;²⁹
- (D) the original sentence was greater than any applicable statutory mandatory minimum punishment, unless the sentenced individual received relief from the mandatory minimum punishment pursuant to the statutory safety valve³⁰ or the individual received a departure for substantial assistance³¹ when originally sentenced;³²

²⁸ In cases where the sentenced individual is classified as a career offender or an armed career criminal under USSG §4B1.1 and §4B1.4 of the guidelines, the final offense level that applies in the case is the level determined pursuant to either these guideline provisions or the applicable Chapter 2 and Chapter 3 guidelines, whichever is higher. The amendment would not affect the guideline range in these cases.

²⁹ The terrorism adjustment requires that the final offense level be set at 32. The amendment would not affect the guideline range in these cases.

³⁰ 18 U.S.C. § 3553(f).

³¹ 18 U.S.C. § 3553(e); USSG §5K1.1 (Substantial Assistance to Authorities).

³² Individuals sentenced at the applicable mandatory minimum term of imprisonment, who did not receive relief under the statutory safety valve or who did not receive a substantial assistance departure were excluded because their sentence cannot be reduced below the existing mandatory minimum punishment despite a reduction in their guideline level based on the amendment. These individuals were originally sentenced to the shortest sentence of imprisonment available to the court, the statutory minimum for the offense.

The Commission's data do not reflect any reduction in sentence that may have occurred after the date of the original sentence, for example, pursuant to Federal Rule of Criminal Procedure 35(b) based on an individual's substantial assistance to the government. Under this rule, the court may sentence an individual below any otherwise applicable mandatory minimum term of imprisonment. Therefore, an individual who received a sentence reduction pursuant to Rule 35(b) would be eligible to seek a reduced sentence under the amendment if it were to be made retroactive (assuming all other criteria above are met). Commission data do not include the information necessary to determine which individuals originally sentenced at a mandatory minimum term of imprisonment receive a reduced sentence pursuant to Rule 35(b) after the original sentence was imposed. Therefore, staff's estimate of the number of individuals who appear to be eligible to seek a reduced sentence may underestimate the actual number of such individuals.

- (E) the original sentence was greater than the minimum of the amended guideline range, unless the sentenced individual received a departure for substantial assistance when originally sentenced;³³ and
- (F) the estimated change in sentence under the amendment was at least one month.

D. Assumptions for the Analysis as to the Multiple Counts Amendment

In performing the analysis discussed in Part II C of this memorandum, staff also was required to make some assumptions. Staff have assumed that the effective date of retroactivity for the multiple counts amendment would be November 1, 2026.³⁴ Further, staff assumed that the courts would resentence individuals in a manner that is consistent with the *Guidelines Manual* in effect as of November 1, 2026.

A case was determined to be eligible for retroactive application of the multiple counts amendment if it met the following criteria:

- (A) the court applied at least 1.5 units under §3D1.4 at the original sentencing, the resulting final offense level under the amendment was lower than at the original sentencing, and the guideline range determined using that final offense level was lower than at the original sentencing;
- (B) the final offense level was not derived from the career offender or armed career criminal guideline;³⁵
- (C) the court did not apply the terrorism adjustment at §3A1.4;³⁶

³³ See USSG §1B1.10(b)(2)(A) (Except as provided in subdivision (B), the court shall not reduce the defendant's term of imprisonment under 18 U.S.C. § 3582(c)(2) and this policy statement to a term that is less than the minimum of the amended guideline range.). There were 656 cases excluded from the analysis based on this assumption. Although the term of imprisonment in those cases was based on a sentencing range that would be lowered by the amendment, the original sentence imposed is equal to or less than the minimum of the amended guideline range. In none of those cases did the court grant a departure for substantial assistance to the government.

³⁴ Should the Commission make the multiple counts amendment retroactive, it will also specify the date on which that part of the amendment may be applied retroactively.

³⁵ In cases where the sentenced individual is classified as a career offender or an armed career criminal under USSG §4B1.1 and §4B1.4 of the guidelines, the final offense level that applies in the case is the level determined pursuant to either these guideline provisions or the applicable Chapter 2 and Chapter 3 guidelines, whichever is higher. The amendment would not affect the guideline range in these cases.

³⁶ The terrorism adjustment requires that the final offense level be set at 32. The amendment would not affect the guideline range in these cases.

- (D) the court did not apply the enhancement for repeat and dangerous sex offenders against minors at §4B1.5(a);³⁷
- (E) the original sentence was greater than any applicable statutory mandatory minimum punishment, unless the sentenced individual received relief from the mandatory minimum punishment pursuant to the statutory safety valve³⁸ or the individual received a departure for substantial assistance³⁹ when originally sentenced;⁴⁰
- (F) the original sentence was greater than the minimum of the amended guideline range, unless the sentenced individual received a departure for substantial assistance when originally sentenced;⁴¹ and
- (G) the estimated change in sentence under the amendment was at least one month.

³⁷ The repeat and dangerous sex offender against minors enhancement establishes a final offense level in cases where that provision is applied. The amendment would not affect the guideline range in these cases.

³⁸ 18 U.S.C. § 3553(f).

³⁹ 18 U.S.C. § 3553(e); USSG §5K1.1 (Substantial Assistance to Authorities).

⁴⁰ Individuals sentenced at the applicable mandatory minimum term of imprisonment, who did not receive relief under the statutory safety valve or who did not receive a substantial assistance departure were excluded because their sentence cannot be reduced below the existing mandatory minimum punishment despite a reduction in their guideline level based on the amendment. These individuals were originally sentenced to the shortest sentence of imprisonment available to the court, the statutory minimum for the offense.

The Commission's data do not reflect any reduction in sentence that may have occurred after the date of the original sentence, for example, pursuant to Federal Rule of Criminal Procedure 35(b) based on an individual's substantial assistance to the government. Under this rule, the court may sentence an individual below any otherwise applicable mandatory minimum term of imprisonment. Therefore, an individual who received a sentence reduction pursuant to Rule 35(b) would be eligible to seek a reduced sentence under the amendment if it were to be made retroactive (assuming all other criteria above are met). Commission data do not include the information necessary to determine which individuals originally sentenced at a mandatory minimum term of imprisonment receive a reduced sentence pursuant to Rule 35(b) after the original sentence was imposed. Therefore, staff's estimate of the number of individuals who appear to be eligible to seek a reduced sentence may underestimate the actual number of such individuals.

⁴¹ See USSG §1B1.10(b)(2)(A) (Except as provided in subdivision (B), the court shall not reduce the defendant's term of imprisonment under 18 U.S.C. § 3582(c)(2) and this policy statement to a term that is less than the minimum of the amended guideline range.). There were 656 cases excluded from the analysis based on this assumption. Although the term of imprisonment in those cases was based on a sentencing range that would be lowered by the amendment, the original sentence imposed is equal to or less than the minimum of the amended guideline range. In none of those cases did the court grant a departure for substantial assistance to the government.

IV. CONCLUSION

The Commission staff estimates that if the Commission were to authorize the retroactive application of the inflationary adjustments amendment there would be 1,939 individuals currently incarcerated in the Federal Bureau of Prisons who would have a lower guideline range under the amendment. If the courts were to grant the full reduction in sentence possible in each case, the average reduction in sentence would be 24 percent. Approximately 278 of these individuals would be eligible for immediate release on November 1, 2026.

The Commission staff estimates that if the Commission were to authorize the retroactive application of the multiple counts amendment there would be 2,732 individuals currently incarcerated in the Federal Bureau of Prisons who would have a lower guideline range under the amendment. If the courts were to grant the full reduction in sentence possible in each case, the average reduction in sentence would be 22 percent. Approximately 217 of these individuals would be eligible for immediate release on November 1, 2026.

The Commission staff estimates that there are three individuals currently incarcerated who were sentenced under any of these provisions affected by the simplification amendment.