

§§2E5.4 – 2E5.6

an Employee Welfare or Pension Benefit Plan; Prohibited Payments or Lending of Money by Employer or Agent to Employees, Representatives, or Labor Organizations), or §2J1.2 (Obstruction of Justice), as applicable.

Commentary

Statutory Provisions: 18 U.S.C. §§ 1027, 1520; 29 U.S.C. §§ 439, 461, 1131. For additional statutory provision(s), see Appendix A (Statutory Index).

Background: This section covers the falsification of documents or records relating to a benefit plan covered by ERISA. It also covers failure to maintain proper documents required by the LMRDA or falsification of such documents. Such violations sometimes occur in connection with the criminal conversion of plan funds or schemes involving bribery or graft. Where a violation under this section occurs in connection with another offense, the offense level is determined by reference to the offense facilitated by the false statements or documents.

<i>Historical Note</i>	Effective November 1, 1987. Amended effective November 1, 1989 (amendment 151); November 1, 1993 (amendment 481); January 25, 2003 (amendment 647); November 1, 2003 (amendment 653).
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§§2E5.4 – 2E5.6. [Deleted]

<i>Historical Note</i>	Section 2E5.4 (Embezzlement or Theft from Labor Unions in the Private Sector), effective November 1, 1987, and amended effective June 15, 1988 (amendment 29) and November 1, 1989 (amendment 152), was deleted by consolidation with §2B1.1 effective November 1, 1993 (amendment 481). Section 2E5.5 (Failure to Maintain and Falsification of Records Required by the Labor Management Reporting and Disclosure Act), effective November 1, 1987, and amended effective November 1, 1989 (amendment 153), was deleted by consolidation with §2E5.3 effective November 1, 1993 (amendment 481). Section 2E5.6 (Prohibited Payments or Lending of Money by Employer or Agent to Employees, Representatives, or Labor Organizations), effective November 1, 1987, and amended effective November 1, 1991 (amendment 422), was deleted by consolidation with §2E5.1 effective November 1, 1993 (amendment 481).
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