

### Commentary

#### Application Notes:

1. In determining the offense level under this section, “*defendant*,” as used in Chapter Two, includes any agent of the organization for whose conduct the organization is criminally responsible.
2. In determining the offense level under this section, apply the provisions of §§1B1.2 through 1B1.8. Do not apply the adjustments in Chapter Three, Parts A (Victim-Related Adjustments), B (Role in the Offense), C (Obstruction and Related Adjustments), E (Acceptance of Responsibility), and F (Early Disposition Programs).

<i>Historical Note</i>	Effective November 1, 1991 (amendment 422). Amended effective November 1, 2011 (amendment 758); November 1, 2025 (amendment 836).
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### §8C2.4. Base Fine

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- (a) The base fine is the greatest of:
  - (1) the amount from the table in subsection (d) below corresponding to the offense level determined under §8C2.3 (Offense Level); or
  - (2) the pecuniary gain to the organization from the offense; or
  - (3) the pecuniary loss from the offense caused by the organization, to the extent the loss was caused intentionally, knowingly, or recklessly.
- (b) *Provided*, that if the applicable offense guideline in Chapter Two includes a special instruction for organizational fines, that special instruction shall be applied, as appropriate.
- (c) *Provided, further*, that to the extent the calculation of either pecuniary gain or pecuniary loss would unduly complicate or prolong the sentencing process, that amount, *i.e.*, gain or loss as appropriate, shall not be used for the determination of the base fine.

- (d) OFFENSE LEVEL FINE TABLE

Offense Level	Amount
6 or less	\$8,500
7	\$15,000
8	\$15,000
9	\$25,000
10	\$35,000
11	\$50,000
12	\$70,000
13	\$100,000