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DOJ Releases “First-Ever” Department-Wide Corporate Enforcement Policy

On March 10, 2026, the Department of Justice (“DOJ” or “Department”) announced what it described as the “first-ever” Department-wide Corporate Enforcement and Voluntary Self-Disclosure Policy (“2026 CEP” or “Policy”), consolidating DOJ’s approach to corporate enforcement and voluntary self-disclosure.¹ Unlike its predecessor version, which was [rolled out in May 2025](#) (the “2025 CEP”) and applied only to matters handled by the Department’s Criminal Division, the 2026 CEP applies to “all corporate criminal matters handled by the Department” across all of its components and U.S. Attorney’s Offices, carving out only certain antitrust violations.²

Although there are material differences (e.g., the definition of “good-faith” disclosure and the timing of the whistleblower exception) between the 2026 CEP and the Criminal Division’s 2025 CEP, the new Policy preserves the central elements of the 2025 CEP while extending them on a Department-wide basis:

- Part I of the 2026 CEP provides that the DOJ “will decline to prosecute a company for criminal conduct” if four requirements are met: (i) the company “voluntarily self-disclosed the misconduct” to a criminal component of the Department; (ii) the company “fully cooperated” with the investigation; (iii) the company “timely and appropriately remediated the misconduct;” and (iv) there are “no aggravating circumstances.”
- Part II provides that, if a company is ineligible for a declination “solely because” (1) its good-faith self-report to DOJ “did not qualify as a voluntary self-disclosure” or (2) there were “aggravating factors that warrant a criminal resolution,” the DOJ will offer a Non-Prosecution Agreement (“NPA”) absent “particularly egregious or multiple aggravating circumstances.” That NPA will have a term of fewer than three years, will not include an independent compliance monitor, and will provide “a reduction of at least 50% but not more than 75%” off the low end of the U.S. Sentencing Guidelines fine range.
- Part III provides that “prosecutors maintain discretion to determine the appropriate resolution” if a company is ineligible under Parts I and II.

Key Takeaways

- **Department-Wide Application.** The 2026 CEP creates a uniform framework across all DOJ components and U.S. Attorney’s Offices. The 2026 CEP expressly supersedes policies promulgated by specific U.S. Attorney’s Offices, which

¹ U.S. Dep’t of Just., *Department of Justice Releases First-Ever Corporate Enforcement Policy for All Criminal Cases* (Mar. 10, 2026), available [here](#).

² U.S. Dep’t of Just., *Corporate Enforcement and Voluntary Self-Disclosure Policy* (Mar. 10, 2026), available [here](#); U.S. Dep’t of Just., *Focus, Fairness, and Efficiency in the Fight Against White-Collar Crime* (May 12, 2025), available [here](#).

would appear to include the February 24, 2026 Corporate Enforcement and Voluntary Self-Disclosure Program promulgated by the U.S. Attorney’s Office for the Southern District of New York.³

- **Range of Possible Fine Reductions for “Near Miss” Cases.** The 2026 CEP changes the Part II fine discount for what are referred to as “near misses,” which involve situations where companies have acted in good-faith by self-reporting the misconduct but the self-report did not qualify as a voluntary self-disclosure. That discount is now “at least 50% but not more than 75% off the low end” of the Sentencing Guidelines fine range, rather than the fixed 75% reduction provided for in the 2025 CEP. This change will likely introduce variability into the calculation of the discount based on the quality of a company’s cooperation and remediation, and may allow for advocacy concerning the exact discount within the established range.
- **More Detailed “Recidivism” Considerations.** The 2026 CEP broadens the recidivism aggravating factor to include “a criminal adjudication or resolution either within the last five years or otherwise based on similar misconduct.” This means that prior, similar misconduct resulting in a criminal adjudication or resolution may be considered as an aggravating factor, regardless of timing. The 2026 CEP also adds “voluntary self-disclosure” as a factor prosecutors may weigh when considering a declination despite aggravating circumstances.
- **Early Eligibility Determinations.** The 2026 CEP requires that prosecutors “endeavor to obtain relevant facts and circumstances about the disclosure in order to make a determination as to eligibility” and to inform companies about their eligibility “as soon as practicable.” The goal is “to minimize uncertainty for companies that self-report.”

Areas of Continuity Between the 2025 and 2026 CEPs

The core elements of the CEP remain unchanged. The 2026 CEP preserves the eligibility requirements for declinations under Part I of the Policy, including voluntary self-disclosure, full cooperation, timely remediation and the absence of aggravating circumstances.

The 2026 CEP similarly retains the eligibility requirements for NPAs under Part II of the Policy. NPAs are available for “near miss” voluntary disclosures, as well as for matters involving aggravating circumstances, so long as companies have fully cooperated as well as timely and appropriately remediated any issues.

The DOJ’s remediation standards, which are set forth in Appendix B of the 2026 CEP, also remain unchanged. The DOJ continues to expect companies to perform root cause analysis of any misconduct and address those causes, implement effective risk-based compliance programs, discipline their employees, and retain business records.

Additional Differences Between the 2025 and 2026 CEPs

- **Approval Authority.** Resolutions under the 2026 CEP require approval from the Assistant Attorney General for the relevant Division “and/or” the U.S. Attorney for the relevant district, in coordination with the Office of the Deputy Attorney General and, where required, the Criminal Division.⁴ Under the 2025 CEP, only the Assistant Attorney General for the Criminal Division could approve the resolution.
- **Nature of Qualifying Disclosure.** Under the 2026 CEP, companies must disclose to the “appropriate component of the Department.” A good-faith disclosure to one DOJ component will qualify even if another component later leads the investigation. In comparison, the 2025 CEP required disclosure to the Criminal Division, meaning a company’s good-faith disclosure to another DOJ office may not have qualified without the Criminal Division’s participation in the resolution. The 2026 CEP also clarifies that “disclosures made only to federal regulatory agencies, state and local governments, or civil enforcement agencies generally do not qualify” as voluntary self-disclosures, though such disclosures may be considered for cooperation or remediation credit.
- **Whistleblower Exception Timing.** The 2026 CEP tightens the whistleblower safe harbor, requiring companies to self-report “as soon as reasonably practicable but no later than 120 days” after receiving an internal whistleblower report. The 2025 CEP simply allowed 120 days without the expectation of earlier disclosure where “reasonably practicable.”

³ U.S. Dep’t of Just., *Department of Justice Releases First-Ever Corporate Enforcement Policy for All Criminal Cases* (Mar. 10, 2026), available [here](#).

⁴ U.S. Dep’t of Just., *Corporate Enforcement and Voluntary Self-Disclosure Policy* (Mar. 10, 2026), available [here](#).

- **Cooperation Credit Transparency and Company Considerations.** The 2026 CEP adds a transparency directive requiring prosecutors to “include in their corporate resolution agreements information sufficient to outline why a particular company received a particular amount of cooperation credit.” The 2026 CEP also instructs prosecutors to “take into consideration the size, sophistication, and financial condition of the cooperating company when assessing the scope, quantity, quality, impact, and timing of cooperation.” The 2025 CEP addressed financial condition only as a claimed impediment to cooperation, requiring the company to bear the burden of proof.
- **De-Confliction and Legal Obligations.** The 2026 CEP revised the DOJ’s de-confliction standard, requiring that any Department request that companies defer investigative steps such as witness interviews be “narrowly tailored to a *specific* investigative purpose” instead of “narrowly tailored to a *legitimate* investigative purpose.”⁵ The 2026 CEP also includes a note clarifying that companies may proceed with legally required actions even during de-confliction, provided they give advance notice to the Department.
- **Policy Disclaimers.** The 2026 CEP expressly preserves independent prosecutorial discretion to decline cases outside the CEP framework.

Practical Implications

The 2026 CEP suggests that DOJ is standardizing corporate enforcement across the Department while introducing some flexibility in outcomes based on the quality of cooperation and remediation. Companies should note that:

- The quality of cooperation and remediation may now be evaluated in considering the magnitude of a reduction in a fine, given that the Policy provides for a range of reductions, rather than a fixed 75%.
- The expanded definition of recidivism may affect companies with prior misconduct beyond the five-year window, requiring careful assessment of historical resolutions.
- The new transparency requirements may provide greater visibility into DOJ’s expectations for a resolution, which companies and counsel can use to benchmark cooperation expectations.
- Companies that have already aligned their compliance programs to the 2025 CEP requirements should evaluate whether their programs should be revised in light of the 2026 CEP.

⁵ *Id.* (emphasis added).

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This memorandum is not intended to provide legal advice, and no legal or business decision should be based on its content. Questions concerning issues addressed in this memorandum should be directed to:

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