

# DOJ Announces New Corporate Enforcement and Voluntary Self-Disclosure Policy

March 18, 2026

On March 10, 2026, the US Department of Justice (DOJ) [announced](#) a new [Corporate Enforcement and Voluntary Self-Disclosure Policy](#) (CEP) aimed at creating a unified, department-wide framework designed to incentivize companies to come forward with potential misconduct. Under the new policy, self-reporting companies can be eligible for favorable treatment, including declination and non-prosecution agreements.

## Requirements under the policy

The CEP applies to all of the DOJ's corporate criminal matters, except for Sherman Antitrust Act violations. Under the CEP, the threshold requirement is that a company makes an adequate voluntary self-disclosure. That means that a company (1) promptly self-reports to the appropriate DOJ criminal component (2) before the department has independently learned of the conduct or any government investigation is imminent or underway, (3) without having been legally required to do so in the first place. Importantly, if a company's employee simultaneously makes an internal report and submits a whistleblower complaint directly to the DOJ, and the company subsequently self-reports that alleged misconduct to the DOJ, that self-report still qualifies as a voluntary self-disclosure under the CEP as long as it is made within 120 days of receiving the internal whistleblower complaint.

Following the submission of a self-report, the company will be expected to fully cooperate with the DOJ. That includes "timely, truthfully, and accurately" disclosing all relevant facts, proactively cooperating with the DOJ and making relevant company employees available for interviews. A company will receive "cooperation credit" for complying with the investigation, which the DOJ will use in determining what benefits the company will receive.

Lastly, a company will be expected to timely and appropriately remediate the misconduct, which can include implementing compliance programs, appropriately disciplining employees and paying restitution to victims.

In announcing the policy, the DOJ emphasized that companies that choose not to self-report could face harsher consequences. Deputy Attorney General Todd Blanche stated that for companies that do not self-disclose misconduct, "make no mistake – we will not hesitate to seek appropriate resolutions against companies and individuals alike that perpetrate white collar offenses that harm American interests."

## Three-tier treatment system

At its core, the CEP is structured around three tiers, each carrying a different set of outcomes depending on the company's conduct.

### Tier 1 – Declination

The DOJ will decline to prosecute a company that provides a fully compliant, voluntary self-disclosure of misconduct, cooperates with the department's investigation and remediates the misconduct, provided there are "no aggravating circumstances" surrounding the offense. Those aggravating circumstances include:

- a. The "nature and seriousness of the offense"
- b. The "egregiousness or pervasiveness of the misconduct"
- c. The "severity of harm caused by the misconduct"
- d. "Corporate recidivism"

Even where some aggravating circumstances exist, prosecutors retain the discretion to recommend a declination if the weight of the company's proactive conduct tips the balance. Any declination comes with an obligation to pay disgorgement and restitution to any victims. All declinations will be made public.

### Tier 2 – "Near miss" cases

A company that fully cooperates with the DOJ and remediates its misconduct, but either falls short on the technical requirements for voluntary self-disclosure under Tier 1 or has aggravating factors that “warrant a criminal resolution,” is not eligible for declination. However, the company can still receive favorable treatment, including a non-prosecution agreement of under three years, waiver of the requirement for an independent compliance monitor and a reduction of any applicable fines by 50%–75% off the low end of the Sentencing Guidelines range.

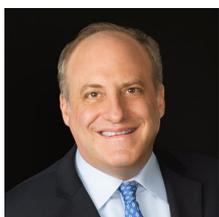
### Tier 3 – All other cases

Where a company does not satisfy either of the first two tiers, prosecutors retain broad discretion over the form and terms of any resolution, and fine reductions are capped at 50% off the Sentencing Guidelines range. For companies that cooperate and remediate, there is a presumption that the reduction will be measured from the low end of that range. The specific outcome will turn on the facts of each case, including any history of prior misconduct.

### Key takeaways

- The CEP gives companies a clearer roadmap that applies consistently across the entire DOJ. The policy’s three-tiered system offers companies that self-report favorable treatment, but DOJ retains significant discretion as to the outcome, particularly in cases where one or more aggravating factors may apply.
- The CEP supersedes the corporate self-disclosure programs of all other United States Attorney’s Offices and DOJ components with the exception of criminal antitrust cases. Importantly, the CEP is limited to criminal liability; it does not shield companies from civil liability or potential actions from other government agencies, including the SEC.
- When companies receive whistleblower reports or become aware of potential issues that may implicate criminal liability, they should promptly consult counsel to determine whether an internal investigation is needed so that companies can evaluate whether to self-report within 120 days of any potential whistleblower report to DOJ.
- Because of the exacting requirements for a company to be eligible for a Tier 1 full declination, companies should work with counsel to carefully determine whether and how to present a self-report to the DOJ.

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