



**VIRGINIA CRIMINAL
SENTENCING COMMISSION**

Proposed Embezzlement Study – Issues and Timeline

April 6, 2026

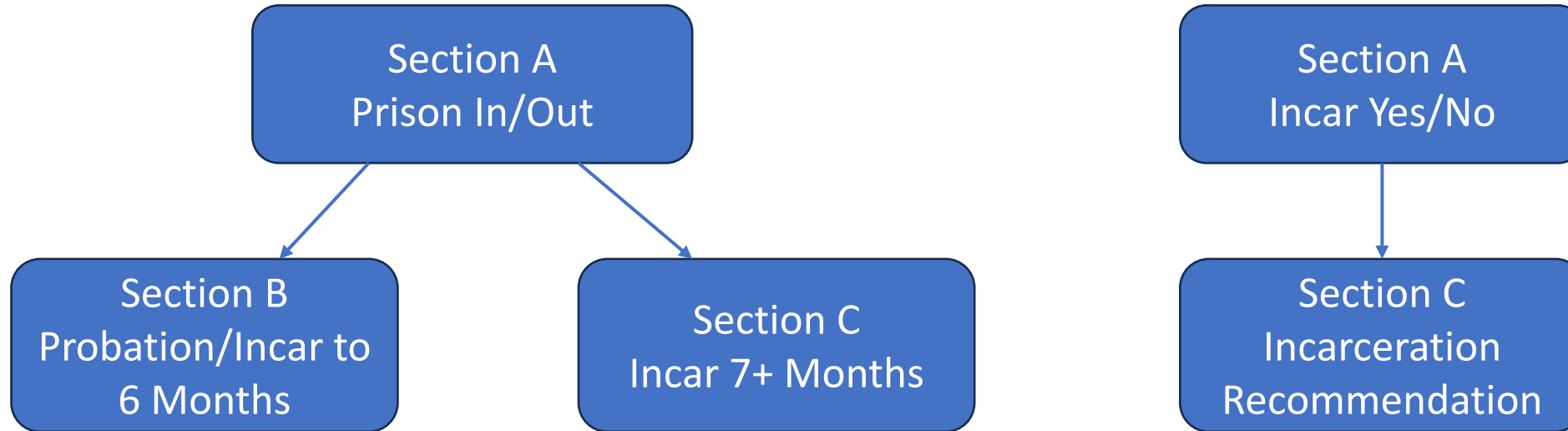


Embezzlement Study – Issues

- ❖ Revised Larceny worksheets effective on July 1, 2026.
- ❖ Structure of worksheets changes from 3 worksheets to 2 – how does this affect scoring of cases and sentencing recommendations?
- ❖ Nature of the relationship between dollar value of the crime and sentences – high dollar value doesn't necessarily mean longer sentences.
- ❖ We have thresholds for Amount of Embezzlement on all 3 current worksheets and on the revised Larceny Section C worksheet – how will this change in the future?
- ❖ Proposed timeline - begin data collection in 2026, bulk of analyses in 2027.



Current vs Effective 07/01/2026 Structure for Larceny Worksheets



Current Larceny Worksheet A – Scoring Amount of Embezzlement

- ❖ Less than \$10,000 0 points
- ❖ \$10,000-\$19,999 3 points
- ❖ \$20,000-\$74,999 6 points
- ❖ \$75,000-\$119,999 9 points
- ❖ **\$120,000 or more 14 points**

If total score on Section A is 15 points or less, go to Section B (recommendation of Probation or Incarceration up to 6 months).

If total score on Section A is 16 points or more, go to Section C (recommendation of Incarceration 7 months or more).

If a completed crime and amount of embezzlement is \$120,000 or more, case will be scored on Section C.

Current Larceny Worksheets B and C – Scoring Amount of Embezzlement

Worksheet B

- ❖ **Less than \$15,000 0 points**
- ❖ **\$15,000 or more 3 points**

Worksheet C

- ❖ **Less than \$28,000 0 points**
- ❖ **\$28,000-\$89,999 24 points**
- ❖ **\$90,000 or more 30 points**

Larceny Worksheets Effective 07/01/2026 – Scoring Amount of Embezzlement

There is **no Amount of Embezzlement factor** on the revised Larceny Worksheet A.

Worksheet C

- ❖ Less than \$28,000 0 points
- ❖ \$28,000 or more 21 points

In embezzlement cases, **the offender often has little or no prior criminal record**. The revised Larceny worksheets do not have as many prior record factors. They are more dependent on elements of the instant offense(s).

FY2024-FY2025 Embezzlement Cases – Restitution by Disposition

		Documented Amount of Restitution		
Disposition	Number of Cases	Median	Minimum	Maximum
Probation	130	\$7,610	\$858	\$635,867
Jail	54	\$4,529	\$533	\$87,220
Prison	29	\$29,962	\$301	\$260,000