

COHELAN KHOURY & SINGER

Isam C. Khoury (SBN 58759)

ikhoury@ckslaw.com

Michael D. Singer (SBN 115301)

msinger@ckslaw.com

J. Jason Hill (SBN 179630)

jhill@ckslaw.com

605 C Street, Suite 200

San Diego, CA 92101

Telephone: (619) 595-3001/Facsimile: (619) 595-3000

DAVTYAN LAW FIRM, INC.

Emil Davtyan (SBN 299363)

support@davtyanlaw.com

880 E. Broadway

Glendale, CA 91205

Telephone: (818) 875-2008/Facsimile: (818) 722-3974

Attorneys for Plaintiff Gail Wilkerson, on behalf of herself, and all other similarly-situated employees

SUPERIOR COURT OF CALIFORNIA

COUNTY OF SAN DIEGO

GAIL WILKERSON, on behalf of herself
and all other similarly-situated employees,

Plaintiff,

v.

INTUIT, INC., a Delaware Corporation; and
DOES 1 through 100, Inclusive,

Defendants.

Case No. 37-2020-00030371-CU-OE-CTL
ASSIGNED FOR ALL PURPOSES TO:
The Honorable Gregory W. Pollack
Department C-71

CLASS ACTION

**DECLARATION OF J. JASON HILL IN
SUPPORT OF MOTION FOR ORDER
GRANTING PRELIMINARY APPROVAL
OF CLASS ACTION AND PAGA
SETTLEMENT**

Date: September 30, 2022

Time: 9:30 a.m.

Dept: C-71

Judge: Honorable Gregory W. Pollack

Reservation: 2501884

[IMAGED FILE]

Complaint filed: August 28, 2020

Trial date: Not set

1 I, J. Jason Hill, declare as follows:

2 1. I am a Partner with the law firm of Cohelan Khoury & Singer, co-counsel of
3 record for Plaintiff Gail Wilkerson. I make this Declaration in support of Plaintiff's Motion for
4 Preliminary Approval of Class Action Settlement. This Declaration is based on my personal
5 knowledge and if called to testify I could and would competently testify to the matters
6 contained in this Declaration.

7 2. I am a 1992 graduate of the University of Illinois at Urbana-Champaign and hold
8 a B.A. in Philosophy, Political Science and Communications. In 1995, I received my J.D.
9 degree from California Western School of Law, where I was a member of the Law Review and
10 International Law Journal, as well as editor of the Telecommunications Law Forum. Currently, I
11 am admitted to the bar in both California and Illinois, and am a broker licensed by the
12 California Department of Real Estate. I maintain memberships not only with the San Diego
13 County Bar Association, but also the National Association of Realtors, the California
14 Association of Realtors and the San Diego Association of Realtors.

15 3. In 1981, Timothy D. Cohelan and Isam C. Khoury formed Cohelan & Khoury, a
16 Partnership of Professional Law Corporations, and within a few years began to focus on class
17 actions. In 2009, Cohelan & Khoury became Cohelan Khoury & Singer. Our firm represents
18 plaintiffs in complex, class and representative action litigation, including wage and hour, labor
19 and employment, antitrust, consumer protection, construction defect and other public interest
20 type class and representative actions.

21 4. Managing Partner Michael D. Singer was admitted as a fellow to the College of
22 Labor and Employment Attorneys in 2020, and named to the Daily Journal 2012, 2013, and
23 2018 list of Top California Labor and Employment Attorneys. He, along with Isam Khoury, a
24 founding Partner of the firm, and Partner Diana M. Khoury, have also been selected by their
25 peers based on ethics, experience and reputation as Super Lawyers in Civil Litigation by the
26 Southern California Super Lawyers Magazine for the years 2012 through the present.

27 5. Cohelan Khoury & Singer has been certified by the State Bar of California to
28 provide the Mandatory Continuing Legal Education activity entitled "Litigating California Class

1 Actions” and has conducted MCLE certified seminars on this topic. Senior Partner, Timothy D.
2 Cohelan, is the author of Cohelan on California Class Actions (1997-2021, updated annually),
3 part of Thomson Reuters Expert Series updated annually. Michael D. Singer is a contributing
4 author on the CEB publication California Wage and Hour Law: Compliance and Litigation
5 (2010-2021 updated annually), in which he wrote the opening chapter overview on California
6 Wage and Hour laws, including the public policy underpinnings for those laws, and the Private
7 Attorneys General Act (PAGA) Claim chapter. He is also a contributing author to the CEB
8 Practitioner (2020), including guidelines for oral argument and forms for PAGA litigation. Mr.
9 Singer has served as a columnist for the California State Bar, Litigation Section on wage and
10 hour litigation and has contributed articles on wage and hour and class action issues through the
11 years to numerous California publications. Prior to COVID, he typically lectured several times
12 per year for continuing education courses on wage and hour and class action issues at events in
13 San Diego, Orange County, Los Angeles, and San Francisco. For over twelve years, Mr. Singer
14 has served as wage and hour amicus co-chair and liaison for the California Employment
15 Lawyers Association, drafting, reviewing, and coordinating amicus filings on wage and hour
16 issues in the California Supreme Court and Courts of Appeal. He has been engaged in the
17 practice of labor and employment law since 2000, handling well over 300 wage and hour class
18 and PAGA actions and several individual labor cases. He has litigated several types of
19 employment actions, including complex ERISA employee welfare benefit plan cases, as well as
20 wage and hour class actions before Federal and State Courts in California. In 2014, I, along with
21 Mr. Singer, tried a wage and hour class action involving claims for illegally deducted wages and
22 unreimbursed expenses. *Dilts v Penske Logistics LLC, Inc.* Mr. Singer successfully appealed the
23 trial court ruling in *Dilts* finding state laws preempted by the FAAAA for truck drivers.

24 6. Mr. Singer has participated in over 50 appellate cases and argued writs and
25 appeals before several California District Courts of Appeal, arguing for plaintiffs on rehearing
26 in *Brinker International Inc. v. Superior Court* before the Fourth District Court of Appeal, as
27 well as federal appeals in the Second, Third, and Ninth Circuit Courts of Appeals. In addition,
28 Mr. Singer has drafted numerous appellate briefs as the appellant, respondent, or amicus curiae

1 in employment class and individual actions. As co-Class Counsel in *Brinker Restaurant Corp. v.*
2 *Superior Court* [formerly reported at (2008)165 Cal.App.4th 25], Mr. Singer argued before the
3 Fourth District Court of Appeal in May 2008 on transfer from the California Supreme Court,
4 and co-authored the successful Petition for Review. My firm has successfully tried class cases,
5 obtained appellate reversals of class certification denials (*Hicks v. Kaufman and Broad*, (2001)
6 89 Cal.App.4th 908), and certified multiple wage and hour classes.

7 7. As a part of our overall firm philosophy lawyers perform community service and
8 pro bono work. Firm volunteer work includes service through the Legal Aid at Work, San
9 Diego Volunteer Lawyer Program, the San Diego County Bar Foundation and Consumer
10 Attorneys of San Diego. During law school, Partner Jerff Geraci interned for the ACLU and
11 Equal Rights Assistance assisting on impact litigation class action lawsuits. He is a past
12 recipient of the Wiley W. Manuel Award for Pro Bono Service. Mr. Singer has served on the
13 Legal Aid at Work Board of Directors since 2011. Mr. Cohelan served as the Chair of the San
14 Diego Volunteer Lawyers Program from 2015-2018, and currently sits on the Board as past
15 Chair. He completed 24 years of volunteer judicial service as a Judge Pro Tem of the San Diego
16 Superior Court. Since admission to the California Bar, Partner Diana M. Khoury has been a
17 member of the San Diego County Bar Association, Consumer Attorneys of San Diego,
18 Consumer Attorneys of California, and American Association for Justice serving and chairing
19 various committees through the years for these organizations. For six years from 2010 through
20 2015, Ms. Khoury served on the Board of Directors for Consumer Attorneys of San Diego.
21 Since 2013, Ms. Khoury actively serves on the Board of Directors for the San Diego County
22 Bar Foundation, the 501(c)(3) charitable arm of the San Diego County Bar Association
23 providing access to justice to the underserved and impoverished in the San Diego County
24 region. Our firm's recent pro bono victories include a settlement which prohibits the City of San
25 Diego from targeting homeless people for illegal lodging tickets under Penal Code Section
26 467(j). (*Spencer v. City of San Diego*, USDC Case No 04CV-2314 BEN (WMC).) The *Spencer*
27 settlement had the effect of increasing the number of available shelter beds in San Diego.

28 8. Cohelan Khoury & Singer has been certified Class Counsel in the following

1 contested proceedings: *Aguilar v. Atlantic Richfield, et al.*, San Diego County Superior Court
2 Case No. 00700810; *Andino v. Kaiser Foundation Hospitals*, Alameda County Superior Court
3 Case No. RG11580548; *Arellano, et al. v. Container Connection of Southern California, Inc.*,
4 Los Angeles County Superior Court Case No. BC500675; *BANK OF AMERICA WAGE AND*
5 *HOOR EMPLOYMENT PRACTICES LITIGATION*, United States District Court, District of
6 Kansas MDL Case No. 2138 (FLSA Condition Certification); *Czuchaj v. Conair Corporation*,
7 United States District Court, Southern District of California Case No. 13CV1901; *Dilts, et al. v.*
8 *Penske Logistics, L.L.C., et al.*, United States District Court, Southern District of California
9 Case No. 08CV0318; *Englert, et al. v. AT&T Wireless Services, Inc., et al.*, Circuit Court of the
10 Second Circuit, State of Hawaii Case No. 02-1-0074; *Evans v. Washington Mutual Bank*,
11 Orange County Superior Court Case No. 02CC15415; *Filion v. Ethan Allen Retail Inc.*, United
12 States District Court, Southern District of California Case No. 05CV2340; *Gerard v. Les*
13 *Schwab Tire Centers of California, Inc.*, Sacramento County Superior Court Case No. 2007-
14 30000003; *Grana, et al. v. PICO Enterprises, Inc. dba Phyle Inventory Control Specialist and*
15 *PICS L.A.S.C.* Case No. BC472891; *Gutierrez v. Save Mart Supermarkets San Mateo Superior*
16 *Case No. CIV530955; Wilcox v Albertsons*, San Diego County Superior Court Case No.
17 GIC833922; *Gonzalez, et al. v. Freedom Communications, Inc. d/b/a The Orange County*
18 *Register*, Orange County Superior Court Case No. 03CC08756; *Graham, et al. v. Overland*
19 *Solutions, Inc.*, United States District Court, Southern District of California Case No.
20 10CV0672 (FLSA Conditional Certification); *Hicks v. Kaufman and Broad Home Corp.*, Los
21 Angeles County Superior Court Case No. B198414; *Hohnbaum, et al. v. Brinker Restaurant*
22 *Corporation, et al.*, San Diego County Superior Court Case No. GIC834348; *KEMP, et al. v.*
23 *CSEA, et al.*, Circuit Court of the First Circuit, State of Hawaii Case No. 98-3815-08; *LIBERTY*
24 *MUTUAL OVERTIME CASES*, Los Angeles County Superior Court Case No. JCCP 4234;
25 *Mitchell, et al. v. Acosta, Inc., dba Acosta Sales and Marketing Company*, United States District
26 Court, Central District of California Case No.11CV07196 (FLSA Conditional Certification);
27 *Santana v. Rady Children's Hospital-San Diego*, San Diego County Superior Court Case No.
28 37-2014-00022411; *Schaffer v. Rady Children's Hospital-San Diego*, San Diego County

Superior Court Case No. 337-2015-00022978; *Schneider, et al. v. Catholic Healthcare West*, San Francisco County Superior Court Case No. CGC-10-506243; *Salucci v. Amada Senior Care, Inc.*, Orange County Superior Court Case No. 37-2015-00778081; *Smith v. California Pizza Kitchen*, San Diego County Superior Court Case No. 37-2008-00083992; STEROID HORMONE PRODUCT CASES, Los Angeles County Superior Court Case No. JCCP 4363; *Stevenson Aibangbee v. Victoria Apartments, et al.*, Los Angeles County Superior Court Case No. BC299498; *Swift v. Liebert Corp.*, Orange County Superior Court Case No. 00CC04588; *Sylvia, et al. v. Wells Fargo Home Mortgage, Inc.*, Orange County Superior Court Case No. 03CC05747; *Vaquero v. Ashley Furniture Industries, Inc., et al.*, United States District Court, Central District of California Case No. 12CV8590; *Vaquero v. Stoneledge Furniture LLC*, Los Angeles County Superior Court Case No. BC522676; *Vazquez v. Kraft Heinz Foods Company*, United States District Court, Southern District of California Case No. 16-CV-02749; *Watson v. Raytheon Company*, United States District Court, Southern District of California Case No. 10CV0634; and *Weigle v. FedEx Ground Package System, Inc.*, United States District Court, Southern District of California Case No. 06CV1330, among others, as well as being appointed Class Counsel in connection with well over 200 class action settlements.

9. As Class and PAGA Representative Counsel, Cohelan Khoury & Singer has actively commenced, prosecuted and concluded numerous state and federal class and representative actions. Since 2016, Cohelan Khoury & Singer has played a central role in the resolution of over 200 such cases, including the following, which have received court approval: (a) *Arellano, et al. v. Container Connection of Southern California, Inc.*, Los Angeles County Superior Court, Case No. BC500675, Hon. Anne I. Jones; (b) *Castro v. Home Depot U.S.A., Inc.*, Los Angeles County Superior Court, Case No. BC577885, Hon. Elihu M. Berle; (c) *Czuchaj v. Conair Corporation*, United States District Court, Southern District of California, Case No. 13-CV-1901 BEN, Hon. Roger T. Benitez; (d) *Gardiner v. TSYs*, United States District Court, Central District of California, Case No. 18-cv-00415, Hon. David O. Carter; (e) *Grana v. PICO Enterprises, Inc.*, Los Angeles County Superior Court, Case No. BC472891, Hon. Stephanie M. Bowick; (f) *Gutierrez v. Save Mart Supermarkets*, San Mateo County

1 Superior Court, Case No. CIV530955, Hon. Marie S. Weiner; (g) *Hernandez v. Workforce*
2 *Enterprises WFE, Inc.*, Los Angeles County Superior Court Case No. BC590913, Hon. Elihu
3 M. Berle; (h) *Hicks v. Poway Academy of Hair Design, Inc.*, San Diego County Superior Court,
4 Case No. 2014-00026517, Hon. Ronald L. Styn; (i) *Hubbard v. Caliber Home Loans, Inc.*,
5 Orange County Superior Court, Case No. 2018-01017838; (j) *Klein v. Loomis Armored US,*
6 *LLC*, San Bernardino County Superior Court, Case No. CIVDS1704547, Hon. David Cohn; (k)
7 *Laureano v. The Art of Shaving*, Los Angeles County Superior Court, Case No. BC550093,
8 Hon. Amy D. Hogue; (l) *Lopez, et al. v. Management & Training Corporation, et al.*, United
9 States District Court, Southern District of California, Case No. 17-CV-010624 JM, Hon. Jeffrey
10 T. Miller; (m) *Magdaleno v. Shelly Automotive, LLC*, Orange County Superior Court Case No.
11 2013-0043958, Hon. Kim. G. Dunning; (n) *McGrath, et al. v. Wyndham Resort Development*
12 *Corporation, et al.*, United States District Court, Southern District of California, Case. No. 15-
13 CV-1631 JM, Hon. Jeffrey T. Miller; (o) *Mena v. Wolfgang Puck Catering*, Los Angeles
14 County Superior Court Case No. BC582743, Hon. John Shepard Wiley, Jr.; (p) *Morales v. The*
15 *Los Angeles Country Club*, Los Angeles County Superior Court, Case No. BC566493, Hon.
16 William F. Highberger; (q) *Nijmeh v. Bon Appetit Management Company, Inc.*, Santa Clara
17 County Superior Court, Case No. 16CV294127, Hon. Thomas E. Kuhnle; (r) *Plascencia v.*
18 *Aramark Services, Inc.*, Santa Clara County Superior Court, Case No. 2015-1-CV-288310, Hon.
19 Brian C. Walsh; (s) *Plimpton v. Gordon Trucking, Inc.*, San Bernardino County Superior Court,
20 Case No. CIV-DS-1511918, Hon. Donald Alvarez; (t) *Raya v. Amazon*, USDC, Northern
21 District of California, Case No. 15-CV-02005 MMC, Hon. Maxine M. Chesney; (u) *Rivas v.*
22 *ESA Management*, USDC, Central District of California, Case No. 14-CV-5767, Hon. Dale S.
23 Fischer; (v) *Rodriguez v Healthcare Partner Medical Group, Inc.*, Los Angeles County
24 Superior Court, Case No. BC541313, Hon. Kenneth Freeman; (w) *Ryan v. Dignity Health,*
25 *Sacramento County Superior Court Case No. 2013-00147371*, Honorable Alan G. Perkins; (x)
26 *Santana v. Rady Children's Hospital-San Diego*, San Diego County Superior Court Case No.
27 37-2014-00022411, Hon. Joel R. Wohlfeil; (y) *Schaffer v. Rady Children's Hospital-San Diego,*
28 *San Diego County Superior Court Case No. 337-2015-00022978*; Hon. Joel R. Wohlfeil; (z)

1 *Schneider v. Catholic Healthcare West*, San Francisco County Superior Court, Case No. CGC-
2 10-506243, Hon. Angela Bradstreet; (aa) *Schwartz v Bank of the West*, San Francisco County
3 Superior Court, Case No. CGC-14-538955, Hon. Harold E. Kahn; (bb) *Syed v. M.I. Swaco*,
4 USDC, Eastern District of California, Case No. 12-CV-01718 DAD, Hon. Dale A. Drozd; (cc)
5 *Vaquero, et al. v. Stoneledge Furniture, LLC*, Los Angeles County Superior Court Case No.
6 BC522676, Hon. Elihu M. Berle; (dd) *Vazquez v. Kraft Heinz Foods Company*, USDC,
7 Southern District of California Case No. 16-CV-02749, Hon. William Q. Hayes; (ee) *Walsh v.*
8 *Cedars-Sinai Medical Center*, Los Angeles County Superior Court Case No. BC487290, Hon.
9 William F. Highberger; among others.

10 10. We are experienced and consider ourselves qualified to evaluate the claims and
11 defenses in this Action. This allowed our firm to assist in achieving an efficient resolution of the
12 claims in this matter for a non-reversionary Settlement Payment of \$150,000 for approximately
13 100 individuals who were employed as non-exempt “Tax Support” employees (Job Code
14 “CTS11”) by Defendant Intuit, Inc. (“Defendant”) in the State of California at any time during
15 the period from August 28, 2016 to August 7, 2020 (the “Class” or “Class Members”). The
16 proposed Settlement is memorialized in the Joint Stipulation of Class and PAGA Representative
17 Action Settlement and Release, attached as Exhibit 1.

18 11. Plaintiff Gail Wilkerson was employed by Intuit as a seasonal, remote Tax
19 Support employee (job code CTS11) from January 2020 through March 2020.

20 12. Intuit is a leading financial technology company that helps consumers and small
21 businesses overcome important financial challenges by offering a wide-range of resources and
22 products, including TurboTax, QuickBooks, and Mint.

23 13. The Class is defined as “all non-exempt employees employed by Intuit Inc. in the
24 State of California in the role of “Tax Support” (job code CTS11) from August 28, 2016, to
25 August 7, 2020.”

26 14. Based on its business records, Intuit has confirmed that the company employed
27 100 individuals in this role during the period from approximately December 14, 2017, (when
28 Intuit created the Tax Support role at issue in this case) through August 7, 2020, (when Intuit

1 eliminated the role entirely).”

2 15. On February 14, 2020, the Santa Clara Superior Court granted final approval of a
3 previous statewide class and PAGA settlement in the *Shumway* action. The *Shumway* action
4 primarily involved a technical wage calculation claim stemming from Intuit’s peer to peer
5 recognition program where employees could reward coworkers for exemplifying the company’s
6 values, and redeem them for a variety of gift cards from a third-party vendor. The *Shumway*
7 plaintiffs also alleged various related wage and hour claims, including for direct and indirect
8 wage statement violations and waiting time penalties. The case ultimately settled shortly after
9 Intuit filed a motion for summary judgment while the motion was still pending. The release in
10 the approved *Shumway* settlement included a Civil Code section 1542 release as to all claims
11 that were alleged or could have been alleged, including claims for direct or indirect wage
12 statement violations, waiting time penalties, and related PAGA penalties. The *Shumway* release
13 covered all non-exempt California employees of Intuit from before the beginning of the
14 limitations period in this case through February 14, 2020.

15 16. As part of the proposed Settlement, following preliminary approval, the Parties
16 agree that Plaintiff will file a Second Amended Complaint that more directly specifies claims
17 related to expense reimbursement for use of home office by the tax support employee settlement
18 Class Members during the Class Period, which were raised and investigated prior to and during
19 the Parties’ mediation.

20 17. More specifically, the proposed Second Amended Complaint will amend
21 Plaintiff’s complaint to: (1) assert a separate PAGA claim based on the same underlying
22 allegations and violations set forth in Plaintiff’s Complaint, FAC, and 8/27/20 letter to the
23 Labor & Workforce Development Agency (“LWDA”); and (2) asserts Plaintiff’s allegations
24 (raised prior to and during mediation) in support of her expense reimbursement claim that she
25 and other Class Members are entitled to reimbursement for use of their residence and a
26 reasonable portion of all related expenses (e.g., utilities, mortgage/rent, etc.). If preliminary
27 approval is granted, Plaintiff will file the proposed Second Amended Complaint within five
28 court days of the order.

1 18. Plaintiff submitted a notice letter to the California LWDA on August 27, 2020,
2 (in an effort to exhaust her required administrative remedies to bring a PAGA claim) before
3 filing this lawsuit. Attached as Exhibit 2 is a true and correct copy of Plaintiff's August 27,
4 2020 PAGA Notice.

5 19. On August 28, 2020, plaintiff Gail Wilkerson filed a putative class action
6 complaint alleging Defendant: (1) failed to pay all minimum, regular, and overtime wages; (2)
7 failed to provide meal periods or premiums; (3) failed to provide rest periods or premiums; (4)
8 failed to provide one day's rest in seven; (5) made unlawful deductions; (6) failed to reimburse
9 business expenses; (7) failed to provide accurate wage statements; and (8) failed to timely pay
10 all final wages; which are (8) violations of California's Unfair Competition Laws.

11 20. On November 2, 2020, Plaintiff filed a First Amended Complaint ("FAC")
12 adding claims and causes of actions under PAGA. Defendant filed an Answer on or about
13 December 1, 2020.

14 21. After answering Plaintiff's FAC on December 1, 2020, Intuit's counsel reached
15 out to Plaintiff's counsel to explain why the claims at issue should be limited to non-exempt
16 employees employed by Intuit in California in a remote "Tax Support" role (job code CTS11)
17 (i.e., the same position Plaintiff held) during the Class Period, rather than all non-exempt
18 California employees – the putative class alleged in Plaintiff's FAC. These discussions included
19 Intuit confirming that only the Tax Support employees used their personal computers for work
20 and other Intuit employees were issued a company-purchased computer. Intuit's counsel also
21 notified Plaintiff's counsel of the *Shumway* settlement and how it released some of Plaintiff's
22 claims for a significant portion of the relevant time period at issue. Intuit's counsel further
23 confirmed that it had eliminated the "Tax Support" role on August 7, 2020 (prior to Wilkerson
24 filing her lawsuit). Based on these discussions, the Parties eventually agreed to conduct early,
25 informal discovery and schedule a mediation with experienced mediator Michael Young of
26 Judicate West limited to trying to resolve the claims of remote Tax Support employees who
27 worked in California in the same position as Plaintiff.

28 22. Plaintiff's counsel provided Intuit with a detailed list of requests for data,

documents and policies related to each of Plaintiff's claims. On April 1, 2021, Intuit provided Plaintiff's counsel with a production that included responsive documents and policies related to Plaintiff's claims (e.g., Intuit's meal/rest period, timekeeping, and expense reimbursement policies, Intuit's meal period acknowledgement form, etc.) as well as key case statistics, including without limitation: the number of Tax Support employees employed by Intuit in California during the relevant time period, the number of Tax Support employee separations, the average base hourly pay rate for these employees, and the number of workweeks and pay periods worked by these employees during the relevant time period. Intuit also provided expense reimbursement information confirming that from February 2020 through August 2020, (when the CTS11 role was eliminated prior to Wilkerson's lawsuit), the average monthly reimbursement payment(s) to Tax Support employees was approximately \$49.50 (primarily for internet reimbursement). Prior to the May 13, 2021, mediation, Intuit also provided Wilkerson's counsel with a copy of its mediation brief, which included data and information related to the analysis of a random sample of 10 Tax Support employees' pay and time records (e.g., how many times the sample employees worked 7 consecutive days, their reimbursement information, etc.). The brief also provided data regarding how often all Tax Support employees received pay for work conducted in a different pay period (generally due to late time entries by the employees), which related to Wilkerson's wage statement, unpaid wages and overtime claims.

23. During the time that Intuit employed Tax Support employees (job code CTS11) (*i.e.*, the "Class Members"), they worked as remote employees performing various customer and consumer technical support for Turbo-Tax software created by Intuit. Class Members used home offices and were provided a stipend of approximately \$49.50 for home high-speed internet, which Plaintiff contends was necessary for their work and insufficient to adequately compensate Class Members. Plaintiff also contends that Tax Support employees are entitled to reimbursement for use of their residence and a reasonable portion of all related expenses (e.g., utilities, mortgage/rent, etc.).

24. Plaintiff further contends that because Class Members worked off-site, many were unaware or could not break away from Intuit customers for compliant meal and rest

1 periods. Plaintiff alleges that, commonly, Class Members worked either earlier or later than
2 reported. However, if reported, Plaintiff contends Intuit did not pay overtime to the non-exempt
3 remote employees in the CTS11 position and alleges that of the 100 or so total settlement Class
4 Members, including Plaintiff, that meal or rest period premiums were never paid and there was
5 no specific process or procedure to claim a meal or rest period premium separate and apart from
6 Intuit's general meal and rest period policies applying to all non-exempt employees. Obviously,
7 this is complicated by the remote "work from home" setting such that Intuit could not readily
8 monitor break times. Nonetheless, in California, at least for meal period for non-exempt
9 employees, it is the employer's obligations under IWC Wage Order 4-2001 (technical workers)
10 under Section 7 to record all hours worked and to justify any unworked time with
11 documentation.

12 25. Plaintiff also claims that all time was not paid where she and other Class
13 Members were "subject to employer control." IWC Wage Order 4-2001, section 1(k) "hours
14 worked" includes "all times subject to employer control, whether exercised or not and the
15 employee was suffered or permitted to work." While 10-minute paid rest periods are not
16 required to be recorded, 30-minute unpaid meal periods are under section 7 of the Wage Order.

17 26. These alleged violations create certain derivative claims for violations of proper
18 and accurate itemized wage statements under Labor Code section 226(a)-(e) and for untimely
19 pay, particularly for separated or terminated employees under Labor Code section 203. Both of
20 these claims, however, have a knowing and willfulness element, such that as remote employees,
21 Intuit may have a defense. Although Plaintiff believes she may be able to overcome this defense
22 by relying on interpretations of login, payroll and time keeping records, there is litigation risk
23 raised by this defense.

24 27. In addition, although Plaintiff believes there is merit to Plaintiff's meal and rest
25 period policies, Plaintiff recognizes that Intuit contends that, at all relevant times, it had
26 compliant meal and rest break and time-keeping policies that required all non-exempt
27 employees, including remote Tax Support employees, to take compliant meal and rest breaks
28 and accurately record all hours worked. Intuit maintained a time-keeping process in which Class

Members either confirmed they were provided all required meal and rest breaks or reported instances when they were not and paid a penalty. Even though Plaintiff believes these defenses can be refuted, Plaintiff recognizes that these defenses present litigation risks that must be considered in determining the fairness of the Parties' proposed Settlement Agreement.

28. The Parties agreed to mediate with Michael D. Young, Esq., with Judicate West, who is an experienced and respected wage and hour class action mediator.

29. To prepare, the Parties exchanged documents and data, including relevant policies and procedures for the class period; personnel file, pay data and time-keeping records for Plaintiff; pay information on wages, workweeks, pay period totals and limitations (i.e., the *Shumway* settlement) for the limited class period and the limited number of remote, CA-based, CTS11 Tax Support employees at issue in this litigation. Plaintiff retained a consultant to analyze the time and pay data and create a class-wide damage model.

30. Both Plaintiff's counsel and defense counsel have extensive experience litigating and evaluating class and PAGA actions, and particularly wage and hour cases. Defendant provided a complete and thorough response to Plaintiff's data requests to allow Plaintiff and the mediator to evaluate and value the claims at issue. Due to the limited number of employees involved, the fact that the Tax Support position in California (CTS11 Tax Support) was eliminated in August of 2020 and the fact that many claims were released in the earlier *Shumway* class settlement, counsel agreed that despite serving formal discovery and negotiating a comprehensive protective order, the best way to proceed was to informally exchange detailed data and information and mediate the case.

31. With significant investigation, research, informal discovery, and analysis of the data and information by Plaintiff and her damages consultant, the Parties mediated with Mr. Young on May 13, 2021. After a full day of arms'-length negotiations facilitated by Mr. Young, the Parties eventually reached an agreement with a memorandum of understanding, which the parties eventually finalized in the proposed Settlement Agreement.

32. The Parties agreed, subject to Court approval, Defendants will pay \$150,000, the Total Settlement Amount ("TSA"), which includes: (a) attorneys' fees up to \$50,000 (one-third

1 of the TSA) to compensate Class Counsel for work performed and work remaining to secure
2 final Court approval; (b) litigation costs up to \$8,000; (c) Class Representative Service Award
3 of up to \$10,000 to Ms. Wilkerson, in recognition of bringing the case, work performed, risks
4 undertaken for costs if the case had not successfully concluded, and substantial benefits
5 conferred on absent Class Members, (d) PAGA Payment of \$10,000 [\$7,500 to the LWDA
6 (75%) /\$2,500 to Aggrieved Employees (25%)]; and (e) Simpluris, Inc.'s ("Settlement
7 Administrator") costs in an amount not to exceed \$6,000.

8 33. In addition to the TSA, Defendant will pay the employer-sided taxes due on the
9 wage component of the Individual Settlement Payments.

10 34. If the Court approves each of the requested amounts above, the Net Distribution
11 Fund ("NDF") made available to the approximately 100 Class Members is estimated to be
12 \$66,000 (*i.e.*, \$150,000 – [\$50,000 fees + \$8,000 costs + \$10,000 service award + \$10,000
13 PAGA award + \$6,000 administration costs]).

14 35. "Participating Class Members" are those Class Members who do not opt out of
15 the class action settlement, and thus, are entitled to a prorated portion of the estimated \$66,000
16 NDF if this Settlement receives final approval and the Settlement becomes effective. The
17 Settlement is 'all-in' and non-revisionary, does *not* require Class Members to submit a claim
18 form to participate, and allows for substantial payments on a prorated basis depending on the
19 number of pay periods each Participating Class Member worked during the Class Period in
20 relation to total number of pay periods all Participating Class Members worked during the Class
21 Period.

22 36. Class Members employed during the PAGA Period (August 27, 2019, to August
23 7, 2020), will also receive a share of the \$2,500 PAGA Penalties based on the number of pay
24 periods each PAGA Employee worked during the PAGA Period in relation to total number of
25 pay periods all PAGA Employees worked during the PAGA Period, whether they opt-out of the
26 Settlement or not.

27 37. The Settlement is non-reversionary, and thus, Intuit will pay the full Total
28 Settlement Amount (\$150,000) in addition to any employer-side taxes due on the wage

1 component of the Individual Settlement Payments to Participating Class Members once the
2 Settlement becomes effective and binding. After 180 days of issuance, all proceeds from
3 uncashed checks will be forwarded to Race Forward, a non-profit organization whose mission
4 includes supporting youth education to help ensure racial equality as well as developing
5 research and recommendations for racially equitable communications in workforce
6 development.

7 38. The estimated total number of class member pay periods is 1,276 and the total
8 number of PAGA pay periods is 479. Class Members who do not opt-out will receive an
9 estimated \$51.72 (*i.e.*, \$66,000/1,276) for each pay period worked during the Class Period.
10 PAGA Employees will received an estimated \$5.22 (*i.e.*, \$2,500 / 479) for each pay period
11 worked during the PAGA Period. Given that there are an estimated 100 Class Members, if no
12 Class Members opt out, the average payment to each Class Member (not including any PAGA
13 payment) would be \$660 (*i.e.*, \$66,000/100).

14 39. The payments are prorated based on pay periods worked during the relevant time
15 periods. Thus, for example, a Participating Class Member who worked 12 pay periods during
16 the Class Period, with 10 of those pay periods also being during the PAGA Period would then
17 receive \$672.84 (minus applicable withholdings for the wage portion of the payment) (*i.e.*, [the
18 Class Pay Period Value of \$51.72 x 12 = \$620.64] + [the PAGA Pay Period Value of \$5.22 x 10
19 = \$52.20].)

20 40. Individual Settlement Payments will be characterized as 20% for payment of
21 wages and reported using IRS Form W-2, and 80% for payment of penalties, interest and unpaid
22 business expense reimbursement and will be reported using IRS Form 1099.

23 41. Phoenix Settlement Administrators is an experienced and well-respected
24 settlement administrator based in Orange, California, that has successfully administered
25 numerous class and PAGA settlements in California for years. *See*
26 <http://www.phoenixclassaction.com/>. Phoenix Settlement Administrators will update Class
27 Member addresses with the National Change of Address database and mail a Notice of Class
28 Action Settlement to each Member identified by Defendant's Class Information as well as carry

1 out the other duties specified in the Settlement Agreement.

2 42. The proposed Class Notice advises Members of their right, manner and timing
3 to: (1) participate in the Settlement without submitting a claim; (2) dispute the basis of the
4 Individual Settlement Payment; (3) object or opt-out. Class Members are informed of estimated
5 payments, the settlement payment calculation formula, the release to be given, the date of the
6 Final Approval hearing, and how to obtain further information about the Settlement.

7 43. In exchange for settlement payments, Class Members will release “all claims for
8 wages, expenses, benefits, debts, liabilities, demands, obligations, guarantees, statutory and civil
9 penalties, damages, interest, attorneys’ fees, costs, and/or other amounts or relief recoverable
10 under state, local or federal law that Plaintiff asserted or could have asserted in the Action – on
11 behalf of themselves, the State of California, the putative Class Members and the PAGA
12 Employees – based on the facts alleged in Plaintiff’s original, Amended, or Second Amended
13 Complaints, including but not limited to: (1) Failure to Pay Minimum, Regular, and Overtime
14 Wages (Cal. Labor Code §§ 510, 1194; IWC Wage Order 4, §§ 3 & 4) (e.g., for alleged off-the-
15 clock work, etc.); (2) Failure to Provide Meal Periods or Compensation in Lieu Thereof (Lab.
16 Code §§ 226.7 and 512; IWC Wage Order 4, § 11); (3) Failure to Provide Paid Rest Periods or
17 Compensation in Lieu Thereof (Lab. Code § 226.7; IWC Wage Order 4, § 12); (4) Failure to
18 Provide One Day’s Rest in Seven (Lab. Code §§ 550, 551, 553, 1198; IWC Wage Order 4, § 3);
19 (5) Unlawful Deduction of Wages (Lab. Code §§ 221, 223, 224); (6) Failure to Reimburse
20 Necessary Business Expenses (Lab. Code § 2802; IWC Wage Order 4, § 7) (e.g., for alleged
21 unpaid expenses for use of personal computer, phone, mortgage/rent, utilities, office supplies,
22 etc.); (7) Failure to Provide Accurate Itemized Wage Statements (Lab. Code § 226); (8) Failure
23 to Timely Pay Wages Due Upon Separation of Employment (Lab. Code §§ 201-203); (9) Unfair
24 Business Practices (Bus. & Prof. Code §§ 17200-17208); (10) PAGA Civil Penalties for Failure
25 to Pay Minimum, Regular, and Overtime Wages (Lab. Code §§ 2698, et seq.); (11) PAGA Civil
26 Penalties for Failure to Provide At Least One Day’s Rest in Seven (Lab. Code §§ 2698, et seq.);
27 (12) PAGA Civil Penalties for Failure to Provide Meal Periods (Lab. Code §§ 2698, et seq.);
28 (13) PAGA Civil Penalties for Failure to Provide Rest Periods (Lab. Code §§ 2698, et seq.);

(14) PAGA Civil Penalties for Unlawful Deduction of Wages (Lab. Code §§ 2698, et seq.); (15) PAGA Civil Penalties for Failure to Reimburse Business-Related Expenses (Lab. Code §§ 2698, et seq.); (16) PAGA Civil Penalties for Failure to Provide Accurate Itemized Wage Statements (Lab. Code §§ 2698, et seq.); (17) PAGA Civil Penalties for Failure to Maintain Accurate Records (Lab. Code §§ 2698, et seq.); (18) PAGA Civil Penalties for Failure to Pay Wages Due During and Upon Termination of Employment (Lab. Code §§ 2698, et seq.).”

44. Plaintiff’s Counsel investigated all claims and defenses before filing the Complaint. When the Parties agreed to mediation, Defendants produced data (including the key data points outlined above) and documents (including relevant communications and policies) to allow Plaintiff’s counsel to assess potential liability and calculate potential Class-wide damages. The data, along with input from Plaintiff and four other former Tax Support employees confirmed potential problems with the remote Tax Support position, particularly some extended customer interactions that Plaintiff asserted occurred off the clock and a potential failure to cover all home office costs by the Defendant.

45. Proof of wage and hour class claims is based, at any stage, almost entirely on written policies and time and pay records. Plaintiff’s counsel obtained those records, and an expert analyzed them, before negotiating a settlement.

46. Plaintiff’s Counsel have significant experience in litigating wage and hour employment class actions.

47. Counsel was able to compare settlement of Class claims with the risks of further litigation, including trial and appeals. Defense counsel, Joshua Levine and Jocelyn Hannah of Littler Mendelson, P.C, are skilled and sophisticated lawyers, with significant class action experience. They defended their client vigorously throughout the case.

48. Plaintiff’s Counsel believes the Settlement is fair, reasonable, and in the Class’ best interest in light of the monetary recovery, difficulties of this litigation, the developing state of the law, risks of certification/decertification, summary adjudication, the lengthy process of establishing damages, and delay and uncertainty of appeals.

49. The prior settlement in *Shumway* means that many of the proposed class

1 members in this case received a prior recovery as absent class members, which limited the
2 nature, scope and time of this resolution.

3 50. The remote home-office model for this particular group of employees tended to
4 complicate even common policies and practices by Intuit as the nature of remote work could
5 lead to significant argument and evidence of substantial variation.

6 51. Class Counsel relied on documents, including time and pay records for Class
7 Members. Class counsel reviewed handbooks and company policies. Plaintiff's economist
8 reviewed, organized, and analyzed voluminous data and documents, and calculated Class-wide
9 damages through the date of mediation.

10 52. Based on data and information provided by Plaintiff, Plaintiff's counsel asserts
11 that Class Members worked an average of 6 minutes (0.1 hrs) off the clock for each workweek
12 (or \$2.12 [.1 x 21.21 ave. hourly rate during the Class Period]) a total of 2,460 workweeks
13 during the Class Period for a maximum exposure of \$5,215 in alleged unpaid time. Even one
14 full hour per workweek would only yield \$52,176 in exposure. Intuit maintained a policy that
15 all hours be recorded and paid overtime, if reported. Plaintiff concluded that because of
16 variation in the manner in which employees recorded time, only a nominal valuation is assessed
17 to these claims.

18 53. Proof of this claim would have been based almost entirely on anecdotal
19 evidence. Based on that, Plaintiff's counsel believed there only a 10% probability of certifying
20 the claim and prevailing at trial, which resulted in a realistic exposure of approximately \$5,000.

21 54. Like the off-the-clock and the potential unpaid overtime claim, even a violation
22 rate of 2 non-compliant breaks during the workweeks at issue result in an exposure of \$104,353
23 (*i.e.*, \$21.21 x 2,460 x 2) for break period premiums.

24 55. Plaintiff asserted that, in practice, meal and rest periods were not always
25 provided to Tax Support employees. However, Intuit produced policies and screenshots
26 showing that when Tax Support employees entered their time into Workday (Intuit's
27 timekeeping system), they verified that they were provided compliant meal and rest breaks— and
28 if they reported they were not, Intuit automatically paid them a one-hour premium payment.

1 Thus, Plaintiff's counsel assessed a 20% probability of certifying and succeeding on the claim,
2 even if violations were much more common than estimated, as a result of Intuit's facially-
3 compliant policy and the potential difficulty of certifying this claim due to Intuit's argument
4 that individualized issues of fact would predominate over the claim.

5 56. This estimate also accounts for the difficulty of collecting pattern and practice
6 evidence directly from the class in a sufficient number to show that Intuit's meal and rest break
7 policies were not enforced. Accordingly, the realistic exposure for such claims would be in the
8 realm of \$20,000 class wide.

9 57. With only 479 eligible pay periods, and disregarding a potential good faith
10 defense, maximum exposure would likely default to the \$100 penalty per pay period amount
11 \$47,900 [497 pay periods x the \$100 max per pay period penalty].

12 58. At best, the exposure to Intuit on this claim are workweeks where the login data
13 to the systems by employees far exceeded the amount of pay and certification on that might be
14 accomplished, but only after more than \$25,000 of expert consultant and forensic analysis.

15 59. Plaintiff estimated probability of prevailing on a certification motion at 50% and
16 at trial at 50%, resulting in a 75% discount for realistic exposure of \$11,975.

17 60. If failure to pay final wages is willful, they continue at the same rate for up to 30
18 days. It was assumed all 43 former employees (in the relevant post-*Shumway* release period)
19 were owed maximum penalties of \$218,887 (8 hrs a day x \$21.21 per hr x 30 days x 43
20 employees).

21 61. Taking all Defendant's potential defenses into account, Plaintiff estimated
22 realistic exposure for this claim to be **\$54,741** (*i.e.*, \$218,887 x 0.25).

23 62. In California, unlike many states, an employer may not require an employee to
24 use their wages to provide capital or cost of equipment expenses that are primarily for the
25 benefit of the employer. For purposes of this case, this is the primary claim for which Defendant
26 sought to resolve that was not resolved in *Shumway*.

27 63. Intuit intended the Tax Support (CTS11) employees to have home offices and
28 provided a process for them to be reimbursed \$45 per month for home internet. (Note, the

1 average reimbursement was slightly higher per month at \$49.50)

2 64. Only the Tax Support employees used their personal computers for work and
3 other Intuit employees were issued a company-purchased computer. Intuit also had a policy to
4 reimburse employees for work related expenses, but did not have a policy that paid employees
5 for the use of space in one's home. Plaintiff alleged that Class Members used their cell phones
6 to deal with some TurboTax clients/customers.

7 65. After investigation and damages consultation for prices and norms for home
8 office expenses, Plaintiff's counsel determined that a \$45.00 or \$49.50 stipend was inadequate
9 to account for remote "home office" work by CTS11 employees in California. Maximum
10 exposure for this claim could be \$250-300 per month. Assuming 2,460 workweeks divided by 4
11 weeks per month = a total of 615 work-months, the exposure on this claim is between \$153,750
12 to \$184,500. Assuming a discount or "off-set" of roughly \$50 per month that Intuit did provide,
13 the exposure is reduced by \$30,750. Thus, a fair *Kullar* exposure is between \$123,000 to
14 \$153,750, less attorneys' fees and litigation costs as permitted by Labor Code section 2802-
15 2804.

16 66. Using initial violation rates under Labor Code section 2699(f)(2) for 479 pay
17 periods during the one-year PAGA limitations period, penalties were estimated at \$47,900 for
18 wage violations, either off-the-clock or overtime; \$47,900 for meal and rest violations, \$47,900
19 for wage statements. For Labor Code 203, there are only 43 separated employees during the
20 relevant time period, so the amount is \$4,300 at the initial PAGA violation rate and assuming
21 Labor Code section 2802 is prorated into workweeks without proper reimbursement, the
22 \$47,900 range could apply.

23 67. Maximum PAGA exposure therefore is in the range of \$195,000.00 (the
24 summation of all of the above).

25 68. Based on these risks, Plaintiff assessed reasonable exposure was approximately
26 \$9,750, 5% of the \$195,000.00 maximum exposure.

27 69. Plaintiff and her Counsel considered all issues and concluded the Settlement is
28 fair and reasonable. Excluding PAGA's theoretical exposure, the class settlement represents a

1 fair and reasonable recovery for seasonal Tax Support (CTS11) employees who worked
2 remotely from home to support TurboTax and Intuit customers and clients. The reasonable
3 potential exposure on wage, hour, and expenses claims for this relatively small number of 100
4 Class Members and only 2,640 eligible pay periods (or less depending on the claim) is in the
5 range of approximately \$214,716 (*i.e.*, the sum of Plaintiff's estimated valuations above of the
6 claims for unpaid wages [\$5,000], meal/rest breaks [\$104,353], wage statement penalties
7 [\$11,975], waiting time penalties [\$54,741], expense reimbursement [\$123,000]). The GSA
8 represents approximately 70% of the reasonable value of Class claims, (\$150,000 / \$214,716=
9 70%). Adding reasonable PAGA exposure of another \$9,750 (total \$224,466) drops the GSA
10 ratio to 67% of what could be considered a fair recovery if the matter were certified and
11 Plaintiff prevailed at trial. The settlement is well within the "ballpark" of reasonableness to
12 avoid litigation risk, allow more prompt recovery, avoid years of delay with litigation and
13 potential appeals, and to allow all parties to move on.

14 70. For similar claims for small groups (which are notoriously difficult to resolve),
15 counsel's experience indicates there will be wide acceptance of the terms for absent class
16 member.

17 71. On the same date this motion and its exhibits are filed with the Court, they will
18 be served upon Defendant and provided to the Labor and Workforce Development Agency
19 ("LWDA") via the LWDA's website, [www.dir.ca.gov/Private-Attorneys-General-Act/Private-](http://www.dir.ca.gov/Private-Attorneys-General-Act/Private-Attorneys-General-Act)
20 [Attorneys-General-Act](http://www.dir.ca.gov/Private-Attorneys-General-Act/Private-Attorneys-General-Act), using the appropriate intake form. Attached as Exhibit 3 is a true and
21 correct copy of the LWDA confirmation of Receipt.

22 I declare under the penalty of perjury under the laws of the State of California the
23 foregoing is true and correct and this declaration is executed March 29, 2022, in San Diego,
24 California.

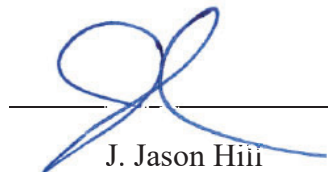
25 
26 J. Jason Hiii

EXHIBIT 1

JOSHUA D. LEVINE, Bar No. 239563
jdlevine@littler.com
JOCELYN D. HANNAH, Bar No. 224666
jhannah@littler.com
LITTLER MENDELSON, P.C.
501 W. Broadway
Suite 900
San Diego, CA 92101.3577
Telephone: 619.232.0441
Fax No.: 619.232.4302

Attorneys for Defendant
INTUIT INC.

COHELAN KHOURY & SINGER
Isam C. Khoury (SBN 58759)
ikhoury@ckslaw.com
Michael D. Singer (SBN 115301)
msinger@ckslaw.com
J. Jason Hill (SBN 179630)
jhill@ckslaw.com
605 C Street, Suite 200
San Diego, CA 92101
Telephone: (619) 595-3001/Fax: (619) 595-3000

DAVTYAN LAW FIRM, INC.
Emil Davtyan (SBN 299363)
support@davtyanlaw.com
880 E. Broadway
Glendale, CA 91205
Telephone: (818) 875-2008/Fax: (818) 722-3974

Attorneys for Plaintiff Gail Wilkerson, on behalf of
herself, and all other similarly-situated employees

**SUPERIOR COURT OF CALIFORNIA
COUNTY OF SAN DIEGO**

GAIL WILKERSON, on behalf of herself
and all other similarly-situated employees,

Plaintiff,

v.

INTUIT, INC., a Delaware corporation;
and DOES 1 through 100, inclusive,

Defendants.

Case No. 37-2020-00030371-CU-OE-CTL

ASSIGNED FOR ALL PURPOSES TO JUDGE
GREGORY POLLACK, DEPT. C-71

**JOINT STIPULATION OF CLASS AND
PAGA REPRESENTATIVE ACTION
SETTLEMENT AND RELEASE**

Trial Date: None Set
Complaint Filed: August 28, 2020

1 This Joint Stipulation of Class and PAGA Representative Action Settlement and Release (the
2 “Settlement Agreement” or “Settlement”) is made and entered into by and between the following
3 parties: Plaintiff Gail Wilkerson (“Wilkerson” or “Plaintiff”), individually and on behalf of all others
4 she seeks to represent for settlement purposes, and Defendant Intuit Inc. (“Defendant” or “Intuit”)
5 (collectively, the “Parties”). Subject to the approval of the Court, the Parties agree that the above-
6 captioned Action (defined below) is compromised and settled pursuant to the terms and conditions
7 set forth below.

8 **1. DEFINITIONS.**

9 Unless otherwise defined, capitalized terms used in this Settlement Agreement shall have the
10 meanings set forth below:

11 1.1 **“Action”** means the *Gail Wilkerson v. Intuit Inc.*, Case No. 37-2020-00030371-CU-
12 OE-CTL action pending in San Diego Superior Court.

13 1.2 **“Claims”** means all claims for wages, expenses, benefits, debts, liabilities, demands,
14 obligations, guarantees, statutory and civil penalties, damages, interest, attorneys’ fees, costs, and/or
15 other amounts or relief recoverable under state, local or federal law that Plaintiff asserted or could
16 have asserted in the Action – on behalf of themselves, the State of California, the putative Class
17 Members and the PAGA Employees – based on the facts alleged in Plaintiff’s original, Amended, or
18 Second Amended Complaints, including but not limited to: (1) Failure to Pay Minimum, Regular,
19 and Overtime Wages (Cal. Labor Code §§ 510, 1194; IWC Wage Order 4, §§ 3 & 4) (*e.g.*, for
20 alleged off-the-clock work, etc.); (2) Failure to Provide Meal Periods or Compensation in Lieu
21 Thereof (Lab. Code §§ 226.7 and 512; IWC Wage Order 4, § 11); (3) Failure to Provide Paid Rest
22 Periods or Compensation in Lieu Thereof (Lab. Code § 226.7; IWC Wage Order 4, § 12); (4) Failure
23 to Provide One Day’s Rest in Seven (Lab. Code §§ 550, 551, 553, 1198; IWC Wage Order 4, § 3);
24 (5) Unlawful Deduction of Wages (Lab. Code §§ 221, 223, 224); (6) Failure to Reimburse Necessary
25 Business Expenses (Lab. Code § 2802; IWC Wage Order 4, § 7) (*e.g.*, for alleged unpaid expenses
26 for use of personal computer, phone, mortgage/rent, utilities, office supplies, etc.); (7) Failure to
27 Provide Accurate Itemized Wage Statements (Lab. Code § 226); (8) Failure to Timely Pay Wages
28 Due Upon Separation of Employment (Lab. Code §§ 201-203); (9) Unfair Business Practices (Bus.

1 & Prof. Code §§ 17200-17208); (10) PAGA Civil Penalties for Failure to Pay Minimum, Regular,
2 and Overtime Wages (Lab. Code §§ 2698, et seq.); (11) PAGA Civil Penalties for Failure to Provide
3 At Least One Day's Rest in Seven (Lab. Code §§ 2698, et seq.); (12) PAGA Civil Penalties for
4 Failure to Provide Meal Periods (Lab. Code §§ 2698, et seq.); (13) PAGA Civil Penalties for Failure
5 to Provide Rest Periods (Lab. Code §§ 2698, et seq.); (14) PAGA Civil Penalties for Unlawful
6 Deduction of Wages (Lab. Code §§ 2698, et seq.); (15) PAGA Civil Penalties for Failure to
7 Reimburse Business-Related Expenses (Lab. Code §§ 2698, et seq.); (16) PAGA Civil Penalties for
8 Failure to Provide Accurate Itemized Wage Statements (Lab. Code §§ 2698, et seq.); (17) PAGA
9 Civil Penalties for Failure to Maintain Accurate Records (Lab. Code §§ 2698, et seq.); (18) PAGA
10 Civil Penalties for Failure to Pay Wages Due During and Upon Termination of Employment (Lab.
11 Code §§ 2698, et seq.). "Claims" include without limitation all claims that were alleged or could
12 have been alleged in the Action, whether arising at law, in contract or in equity, and whether for
13 economic or non-economic damages, restitution, injunctive relief, penalties or liquidated damages.
14 "Claims" also include without limitation all claims that Plaintiff and/or the putative Class Members
15 may have against the Released Parties (defined below) relating to (i) the payment, taxation and
16 allocation of attorneys' fees and costs to Class Counsel pursuant to this Settlement Agreement and
17 (ii) the payment, taxation and allocation of Plaintiff's Service Award pursuant to this Settlement
18 Agreement.

19 1.3 **"Class Counsel"** means Isam C. Khoury, Michael D. Singer, and J. Jason Hill of
20 Cohelan Khoury & Singer and Emil Davtyan of the Davtyan Law Firm, Inc.

21 1.4 **"Class Counsel Costs Award"** means the expenses and costs incurred by Class
22 Counsel for Class Counsel's litigation and resolution of this Action, as awarded by the Court, which
23 may not exceed Eight Thousand Dollars (\$8,000).

24 1.5 **"Class Counsel Fees Award"** means the attorneys' fees for Class Counsel's
25 litigation and resolution of this Action, as awarded by the Court, which may not exceed one-third of
26 the Total Settlement Amount, or Fifty Thousand Dollars (\$50,000). Any attorneys' fees or litigation
27 costs not awarded by the Court will be added to the Net Distribution Fund (defined below) and
28 distributed to Participating Class Members (defined below).

1 1.6 **“Class Information”** means the full name, last known address, social security
2 number, and pay periods worked by Class Members and PAGA Employees in an hourly, non-
3 exempt position in a “Tax Support” role (CTS11) during the Class Period and PAGA Period.
4 Defendant will compile Class Information in good faith from its records and provide it to the
5 Settlement Administrator as a Confidential document pursuant to the Stipulated Protective Order in
6 this Action through a Confidential Microsoft Excel spreadsheet. Because Class Members’ sensitive
7 personal information is included in the Class Information, the Settlement Administrator shall
8 maintain the Class Information securely and in confidence pursuant to the Protective Order in this
9 case. Access to such Class Information shall be limited to employees of the Settlement
10 Administrator with a need to use the Class Information for administration of the Settlement. The
11 Settlement Administrator will take all necessary measures to adequately secure the information.

12 1.7 **“Class Members”** or **“Class”** means all non-exempt employees employed by Intuit
13 in the State of California in a "Tax Support" role (CTS11) during the Class Period. Based on its
14 business records, Intuit has confirmed that the company employed 100 individuals in this role during
15 the period from approximately December 14, 2017, (when Intuit created the Tax Support role)
16 through August 7, 2020, (when Intuit eliminated the role entirely).

17 1.8 **“Class Member Released Claims”** means the Claims (defined above) from which
18 Participating Class Members are fully releasing the Released Parties under this Settlement from
19 August 28, 2016, through the Response Deadline as specified in Paragraph 5.1 below. This release
20 includes a 1542 Waiver (defined below) as to all Claims.

21 1.9 **“Class Period”** means the period from August 28, 2016, to August 7, 2020, when the
22 Tax Support position (CTS11) at issue was eliminated by Intuit.

23 1.10 **“Complete and General Release”** means an irrevocable and unconditional release
24 given only by the named Plaintiff in the Action (*i.e.*, Wilkerson), releasing the Released Parties
25 (defined below) from any and all charges, complaints, claims, causes of action, debts, sums of
26 money, controversies, agreements, promises, damages and liabilities of any kind or nature
27 whatsoever, both at law and equity, known or unknown, suspected or unsuspected, arising from
28 conduct occurring on or before the end of the Class Period related to the Plaintiff’s employment

1 and/or the Action, including but not limited to all of the Claims defined in Paragraph 1.2 above and
2 including without limitation all actions, claims and grievances, whether actual or potential, known or
3 unknown, related, incidental to or arising out of any act or omission committed or omitted by the
4 Released Parties through the end of the Class Period and/or arising out of Plaintiff's employment
5 with Intuit and/or the cessation thereof. This release includes a 1542 Waiver (defined below) as to
6 all Claims. This release also includes, but is not limited to, a release of all claims under (a) the
7 California Civil Code, (b) the California Fair Employment and Housing Act, (c) Title VII of the
8 Civil Rights Act of 1964, as amended, 42 U.S.C. § 2000e *et. seq.*, (d) the Employment Act of 1967,
9 (e) the Civil Rights Act of 1991, (f) the Civil Rights Act of 1866 and 1870, (g) 42 U.S.C. § 1981, as
10 amended, (h) Executive Order 11246, (i) the Americans with Disabilities Act 42 U.S.C. § 12101, *et.*
11 *seq.*, as amended, (j) the Family and Medical Leave Act, as amended, (k) the Equal Pay Act of 1963,
12 as amended, (l) the Immigration and Reform Control Act, as amended, (m) any other state, federal,
13 and local law, regulation and ordinance dealing with discrimination in employment, disability,
14 wrongful discharge, and retaliation for exercising any right or participating or engaging in any
15 activity, (n) the Occupational Safety and Health Act, as amended, (o) the Sarbanes-Oxley Act of
16 2002, as amended, (p) the Employment Retirement Income Security Act of 1974, as amended
17 (except vested benefits), (q) the Worker Adjustment and Benefit Protection Act of 1990, as
18 amended, (r) the Worker Adjustment and Retraining Notification Act, as amended, (s) any federal,
19 state or common law claim or cause of action for breach of contract, wrongful discharge,
20 constructive discharge, retaliation, defamation, slander, libel, intentional or negligent infliction of
21 emotional distress, misrepresentation, fraud, promissory estoppel, any other tort or negligence claim,
22 or obligations arising out of any of Defendant's employment policies or practices, employee
23 handbooks, and/or any statements by any employee or agent of Defendant whether oral or written,
24 and (t) any federal, state or common law claim or cause of action for reinstatement, back pay, bonus,
25 attorneys' fees, compensatory damages, costs, front pay, any form of equitable or declaratory relief,
26 liquidated damages, emotional distress, personal injury, punitive damages, pain and suffering,
27 medical expenses, damage to reputation, damage for personal, emotional or economic injury or
28 damage of any kind. This provision is intended by the Parties to be all-encompassing and to act as a

1 full and total release of any claims, whether specifically enumerated herein or not, that Plaintiff
2 might have or have had, that exists or ever has existed, on or prior to the Response Deadline.

3 1.11 **“Court”** means the Superior Court of the State of California, County of San Diego.

4 1.12 **“Defendant”** means Intuit Inc. (“Intuit”)

5 1.13 **“Defense Counsel”** means Joshua D. Levine and Jocelyn D. Hannah of Littler
6 Mendelson, P.C.

7 1.14 **“Effective Date”** means the date by which this Settlement is finally approved as
8 provided herein and the Court’s Final Approval Order becomes binding. For purposes of this
9 Settlement Agreement, the Final Approval Order becomes binding and Effective upon the later of:
10 (1) the day after the last day by which a notice of appeal to the California Court of Appeal of the
11 Final Approval Order and/or of an order rejecting any motion to intervene may be timely filed, and
12 none is filed, which the Parties agree will be 65 calendar days after the notice of an order granting
13 final approval of the Settlement is served, provided there have been no appeals filed within that time;
14 (2) if such an appeal is filed, and the appeal is finally resolved and results in affirmation of the Final
15 Approval Order, the day after the last date for filing a request for further review of the California
16 Court of Appeals’ decision passes and no further review is requested; (3) if further review of the
17 California Court of Appeal’s decision is requested, the day after the request for review is denied with
18 prejudice and/or no further review of the decision can be requested, or (4) if review is accepted, the
19 day after the California Supreme Court affirms the Final Approval Order. The Effective Date cannot
20 occur, and Intuit will not be obligated to fund this Settlement, until and unless there is no possibility
21 of an appeal, writ, or further appeal that could potentially prevent this Settlement Agreement from
22 becoming final and binding.

23 1.15 **“Final Approval Hearing”** means the hearing held to determine whether the Court
24 will enter a Final Approval Order finally approving this Settlement.

25 1.16 **“Final Approval Order”** means the Court’s entry of an order finally approving the
26 Settlement and entering judgment in accordance therewith substantially in the form attached hereto
27 as **Exhibit C**.
28

1.17 **“Individual Settlement Payment”** means the amount payable from the Net Distribution Fund (defined below) that the Settlement Administrator will pay to each Participating Class Member, as calculated pursuant to Paragraph 4.2.5 below.

1.18 **“Net Distribution Fund”** means the Total Settlement Amount, less the amounts allotted to: (1) the Class Counsel Fees Award (up to \$50,000), (2) the Class Counsel Costs Award (up to \$8,000), (3) the Service Award for Plaintiff (up to \$10,000), (4) the 75% of the PAGA Award to be paid to the California Labor and Workforce Development Agency (“LWDA”) (\$7,500); (5) Individual Settlement Payments to Participating Class Members and PAGA Employees (as further specified below); and (6) Settlement Administration Costs (up to \$6,000). Individual Settlement Payments and payments for employee-side taxes for the wage component of Individual Settlement Payments for Participating Class Members will be paid out of the Net Distribution Fund.

1.19 **“Notice of Objection”** means a written request by a Class Member to object to this Settlement, which must be completed and timely filed or mailed in the manner set forth in this Settlement Agreement and the Notice of Settlement.

1.20 **“Notice of Settlement”** means the Notice of Class Action Settlement that the Settlement Administrator will mail to Class Members to apprise them of this Settlement (substantially in the form attached hereto as **Exhibit A**).

1.21 **“PAGA Award”** means Ten Thousand Dollars (\$10,000) of the Total Settlement Amount that the Parties have allocated to PAGA penalties (*i.e.*, the PAGA Award), 75% of which (\$7,500) will be remitted to the LWDA and 25% (\$2,500) of which will remain in the Net Distribution Fund and be distributed on a prorated basis based on the pay periods each PAGA Employee worked during the PAGA Period. This payment will be considered part of the amount allocated to penalties in the Individual Settlement Payments to Participating Class Members. Class Members who are also PAGA Employees and submit a Request for Exclusion, will receive only a payment for their prorated portion of the 25% of the PAGA Award available for distribution to PAGA Employees (who cannot opt out of the PAGA portion of the Settlement).

1.22 **“PAGA Employees”** means Class Members employed during the PAGA Period (defined below). PAGA Employees cannot opt out of the PAGA portion of this Settlement.

1 However, they may opt out of the Settlement of the class action claims provided they timely follow
2 the requirements for exclusion set forth below.

3 1.23 **“PAGA Period”** means the period from August 27, 2019, to August 7, 2020, when
4 the “Tax Support” position (CTS11) at issue was eliminated by Intuit.

5 1.24 **“Parties”** means Plaintiff and Defendant and **“Party”** shall mean either Plaintiff or
6 Defendant.

7 1.25 **“Plaintiff”** means Plaintiff Gail Wilkerson.

8 1.26 **“Participating Class Members”** means Class Members who do not submit a timely
9 Request for Exclusion from this Settlement.

10 1.27 **“Preliminary Approval Date”** means the date the Court enters the Preliminary
11 Approval Order.

12 1.28 **“Preliminary Approval Order”** means the Court’s entry of an order preliminarily
13 approving this Settlement (substantially in the form attached hereto as **Exhibit B**).

14 1.29 **“Released Parties”** means Defendant Intuit Inc., and its subsidiaries, affiliates and/or
15 parents; employee benefit plans sponsored or maintained by any of the foregoing; its attorneys, and
16 its respective successors and predecessors in interest; all of its respective officers, directors,
17 employees, administrators, fiduciaries, trustees, beneficiaries and agents; and each of its past, present
18 and future officers, directors, shareholders, employees, agents, principals, heirs, representatives,
19 accountants, auditors, consultants, insurers and reinsurers.

20 1.30 **“Request for Exclusion”** means a timely written request by a Class Member to
21 exclude herself/himself from the Settlement, which must be completed and mailed in the manner set
22 forth in this Settlement Agreement and the Notice of Settlement.

23 1.31 **“Response Deadline”** means the date forty-five (45) calendar days after the
24 Settlement Administrator mails the Notice of Settlement to Class Members and the last date on
25 which Class Members may postmark Requests for Exclusion or Notices of Objection to the
26 Settlement.

27 1.32 **“Second Amended Complaint”** means the Second Amended Complaint (attached as
28 **Exhibit D**), which the Parties shall, for settlement purposes only, conditionally stipulate to the filing

1 upon the Court granting Preliminary Approval of this Settlement, which alleges all of the class
2 action claims asserted in the original Complaint and First Amended Complaint (“FAC”) and amends
3 the pleading to: (1) assert a separate PAGA claim based on the same underlying allegations and
4 violations set forth in Plaintiff’s Complaint, FAC, and 8/27/20 letter to the LWDA; and (2) asserts
5 Plaintiff’s allegations in support of her expense reimbursement claim that she and other Class
6 Members are entitled to reimbursement for use of their residence and a reasonable portion of all
7 related expenses (e.g., utilities, mortgage/rent, etc.).

8 1.33 **“Service Award”** means the amount that the Court awards to Plaintiff for her efforts
9 in assisting with the prosecution of the Action and as consideration for executing this Joint
10 Stipulation of Class Action Settlement and Release and agreeing to a general release of all claims
11 against Intuit, which shall not exceed \$10,000. Plaintiff’s Service Award is subject to approval from
12 the Court and will be paid only from the Total Settlement Amount. Any portion of the Service
13 Award not awarded by the Court will be added to the Net Distribution Fund and distributed to
14 Participating Class Members.

15 1.34 **“Settlement”** means the disposition of the Action pursuant to this Settlement
16 Agreement.

17 1.35 **“Settlement Administration Costs”** means the costs incurred by the Settlement
18 Administrator and awarded by the Court from the Total Settlement Amount, which may not exceed
19 Six Thousand Dollars (\$6,000).

20 1.36 **“Settlement Administrator”** means Phoenix Settlement Administrators.

21 1.37 **“Settlement Agreement”** means this Joint Stipulation of Class Action Settlement
22 and Release executed by all Parties.

23 1.38 **“Settlement Fund Account”** means the bank account established pursuant to the
24 terms of this Settlement Agreement, from which all monies payable under the terms of this
25 Settlement shall be paid, as set forth herein.

26 1.39 **“Tax Support Employees”** means the non-exempt employees employed by Intuit in
27 the State of California in a “Tax Support” role (job code: CTS11) during the Class Period.
28

1 1.40 **“Total Settlement Amount”** means One Hundred and Fifty Thousand Dollars
2 (\$150,000), which is the maximum amount that Intuit is providing under this Settlement Agreement
3 in order to settle the Action. Aside from employer-side taxes due on the wage component of the
4 Individual Settlement Payments, the Total Settlement Amount shall constitute the entire
5 consideration provided by Intuit pursuant to this Settlement Agreement and Intuit shall not be
6 required to pay any amount above the Total Settlement Amount in connection with this Settlement.

7 1.41 **“Void Date”** means the date by which any checks issued to Class Members shall
8 become void, *i.e.*, on the 181st calendar day after mailing.

9 1.42 **“1542 Waiver”** means an express waiver, to the fullest extent permitted by law, of
10 the provisions, rights and benefits of Section 1542 of the California Civil Code, or any other similar
11 provision under federal or state law, which Section provides:

12 A general release does not extend to claims that the creditor or releasing party
13 does not know or suspect to exist in his or her favor at the time of executing
14 the release and that, if known by him or her, would have materially affected
15 his or her settlement with the debtor or released party.

16 2. **RECITALS.**

17 2.1 The Parties.

18 Plaintiff Gail Wilkerson is a former seasonal, remote Tax Support Employee that worked for
19 Intuit from January 16, 2020, through March 12, 2020.

20 Defendant Intuit Inc. is a leading financial technology platform company based in Mountain
21 View, California, that helps small business, consumers, and communities overcome critical financial
22 challenges.

23 2.2 The *Shumway* Settlement and Release Period.

24 On February 14, 2020, the Santa Clara Superior Court granted final approval of a previous
25 statewide class and PAGA settlement in *Wade Shumway v. Intuit*, Santa Clara Superior Court Case
26 No. 18-cv-330368. The *Shumway* action primarily involved a technical wage calculation claim
27 stemming from Intuit’s peer-to-peer recognition program where employees could reward coworkers
28 for exemplifying the company’s values, and redeem them for a variety of gift cards from a third-

1 party vendor. The *Shumway* plaintiffs also alleged various related wage and hour claims, including
2 for direct and indirect wage statement violations and waiting time penalties. The case ultimately
3 settled shortly after Intuit filed a motion for summary judgment while the motion was still pending.

4 The release in the approved *Shumway* settlement included a Civil Code section 1542 release
5 as to all claims that were alleged or could have been alleged, including claims for direct or indirect
6 wage statement violations, waiting time penalties, and related PAGA penalties. The release covered
7 all non-exempt California employees of Intuit from before the beginning of the limitations period in
8 this case through February 14, 2020.

9 2.3 Procedural History and Informal Discovery and Investigation. Plaintiff filed this
10 lawsuit on August 28, 2020. Plaintiff also submitted a notice letter to the California Labor and
11 Workforce Development Agency (“LWDA”) on August 27, 2020, (in an effort to exhaust her
12 required administrative remedies to bring a PAGA claim) before filing this lawsuit on August 28,
13 2020. Wilkerson’s First Amended Complaint (“FAC”) alleged causes of action for: (1) unpaid
14 wages/overtime; (2) meal period violations; (3) rest period violations; (4) day of rest violations; (5)
15 unreimbursed business expenses; (6) wage statement violations; (7) waiting time penalties; and (8)
16 unfair business practices.

17 After answering Plaintiff’s FAC on December 1, 2020, Intuit’s counsel reached out to
18 Plaintiff’s counsel to explain why the claims at issue should be limited to non-exempt employees
19 employed by Intuit in California in a remote “Tax Support” role (job code CTS11) (*i.e.*, the same
20 position Plaintiff held) during the Class Period, rather than all non-exempt California employees –
21 the putative class alleged in Plaintiff’s FAC. These discussions included Intuit confirming that only
22 the Tax Support Employees used their personal computers for work and other Intuit employees were
23 issued a company-purchased computer. Intuit’s counsel also notified Plaintiff’s counsel of the
24 *Shumway* settlement and how it released some of Plaintiff’s claims for a significant portion of the
25 relevant time period at issue. Intuit’s counsel further confirmed that it had eliminated the “Tax
26 Support” role on August 7, 2020 (prior to Wilkerson filing her lawsuit). Based on these discussions,
27 the Parties eventually agreed to conduct early, informal discovery and schedule a mediation with
28

1 experienced mediator Michael Young of Judicate West limited to trying to resolve the claims of
2 remote Tax Support Employees who worked in California in the same position as Plaintiff.

3 Plaintiff's counsel provided Intuit with a detailed list of requests for data, documents and
4 policies related to each of Plaintiff's claims. On April 1, 2021, Intuit provided Plaintiff's counsel
5 with a production that included responsive documents and policies related to Plaintiff's claims (*e.g.*,
6 Intuit's meal/rest period, timekeeping, and expense reimbursement policies, Intuit's meal period
7 acknowledgement form, etc.) as well as key case statistics, including without limitation: the number
8 of Tax Support Employees employed by Intuit in California during the relevant time period, the
9 number of Tax Support Employee separations, the average base hourly pay rate for these employees,
10 and the number of workweeks and pay periods worked by these employees during the relevant time
11 period. Intuit also provided expense reimbursement information confirming that from February
12 2020 through August 2020, (when the CTS11 role was eliminated prior to Wilkerson's lawsuit), the
13 average monthly reimbursement payment(s) to Tax Support Employees was approximately \$49.50
14 (primarily for internet reimbursement). Prior to the May 13, 2021, mediation, Intuit also provided
15 Wilkerson's counsel with a copy of its mediation brief, which included data and information related
16 to the analysis of a random sample of 10 Tax Support Employees' pay and time records (*e.g.*, how
17 many times the sample employees worked 7 consecutive days, their reimbursement information,
18 etc.). The brief also provided data regarding how often all Tax Support Employees received pay for
19 work conducted in a different pay period (generally due to late time entries by the employees),
20 which related to Wilkerson's wage statement, unpaid wages and overtime claims.

21 The Parties conducted detailed, arms-length negotiations facilitated by Mr. Young during a
22 full-day mediation on May 13, 2021. The negotiations during the mediation included evaluation of
23 each of Plaintiff's alleged claims as well as discussion and research of a new argument advanced by
24 Plaintiff in support of her expense reimbursement claim that Intuit should have reimbursed Tax
25 Support Employees for use of their residence and a reasonable portion of all related expenses (*e.g.*,
26 utilities, mortgage/rent, etc.). The parties eventually reached an agreement as to the key terms of a
27 proposed settlement, which they memorialized in a Memorandum of Understanding ("MOU") in
28 advance of drafting and executing this long-form Settlement Agreement.

1 The parties notified the Court of the mediation, and then after the mediation, filed a status
2 report and notice of pending settlement. As such, the Court has not set litigation deadlines as they
3 will be rendered moot if the Court grants final approval of this Settlement.

4 2.4 Benefits of Settlement to Class Members.

5 Plaintiff and Class Counsel recognize the expense and length of continued proceedings
6 necessary to litigate their disputes through trial and any possible appeals. Plaintiff has also taken
7 into account the uncertainty and risk of the outcome of further litigation, as well as the difficulties
8 and delays inherent in such litigation. Plaintiff and Class Counsel are likewise aware of the burdens
9 of proof necessary to establish liability for the Claims asserted in the Action, both generally and in
10 response to Intuit's defenses, and the difficulties in establishing damages for Class Members.
11 Plaintiff and Class Counsel have also taken into account Intuit's agreement to enter into a settlement
12 that confers substantial relief upon Class Members and the effect of the prior *Shumway* settlement.
13 Based on the foregoing, Plaintiff and Class Counsel have determined that the Settlement set forth in
14 this Settlement Agreement is fair, adequate, and reasonable and is in the best interests of Class
15 Members.

16 2.5 Intuit's Reasons for Settlement. Intuit believes Plaintiffs' claims are without merit
17 and denies all of the allegations of wrongdoing and liability. Intuit contends it has complied with the
18 California Labor Code and all other applicable laws. Intuit believes, however, that further
19 litigation would be protracted, burdensome, expensive, and contrary to the best interests of
20 the company and its employees. Intuit has already devoted substantial time, energy, and
21 resources to defending this litigation, and unless there is a settlement, that situation will
22 continue. In light of this, Intuit believes the Settlement is the best way to resolve the
23 litigation while minimizing further burden and expenditures.

24 3. TERMS OF SETTLEMENT AGREEMENT.

25 The Parties agree as follows:

26 3.1 Class Certification. Solely for the purposes of this Settlement, the Parties stipulate
27 and agree that the Court certify a class of Class Members (as defined above).
28

1 3.2 Appointment of Class Representatives. Solely for the purposes of this Settlement, the
2 Parties stipulate and agree Plaintiff Gail Wilkerson shall be appointed as representative for the Class.

3 3.3 Appointment of Class Counsel. Solely for the purposes of this Settlement, the Parties
4 stipulate and agree that Isam C. Khoury, Michael D. Singer, and J. Jason Hill from the law firm of
5 Cohelan Khoury & Singer shall be appointed as Class Counsel for the Class.

6 3.4 Appointment of Settlement Administrator. Solely for the purposes of this Settlement,
7 the Parties stipulate and agree Phoenix Settlement Administrators shall be retained to serve as
8 Settlement Administrator. The Settlement Administrator shall be responsible for establishing a toll-
9 free telephone number and a Post Office Box for receipt of Class Member communications;
10 reviewing and responding to Class Member inquiries; preparing, printing and mailing the Notice of
11 Settlement (*i.e.*, **Exhibit A**) to Class Members; receiving and reviewing Requests for Exclusion and
12 Notices of Objection, if any, submitted by Class Members; calculating Individual Settlement
13 Payments; calculating and paying on Intuit's behalf any and all employer-side taxes relating to the
14 wage component of the Individual Settlement Payments and deducting the employee payroll tax and
15 any other deductions and withholdings required by law directly from the wage component of the
16 Individual Settlement Payments; providing weekly written status reports to Defense Counsel and
17 Class Counsel; providing a due diligence declaration for submission to the Court prior to the Final
18 Approval Hearing; mailing Individual Settlement Payments to Class Members; timely paying the
19 PAGA Award, Service Award, Class Counsel Fees Award and Class Counsel Costs Award to,
20 respectively, the LWDA, Plaintiff, and Class Counsel pursuant to the terms of this Settlement
21 Agreement; printing and providing Class Members, Plaintiff and Class Counsel with IRS Forms W-2
22 and/or 1099 as required under this Settlement and applicable law; providing a due diligence
23 declaration for submission to the Court upon the completion of the Settlement; and for such other
24 tasks as the Parties mutually agree. The Settlement Administrator shall keep the Parties timely
25 apprised of the performance of all Settlement Administrator responsibilities. Any legally mandated
26 tax reports, tax forms, tax filings, or other tax documents required by administration of this
27 Settlement Agreement shall be prepared by the Settlement Administrator. Any expenses incurred in
28 connection with such preparation shall be a Settlement Administration Cost. The Parties agree to

1 cooperate in the Settlement Administration process and to make all reasonable efforts to control and
2 minimize Settlement Administration Costs. Each of the Parties represent that they do not have any
3 financial interest in the Settlement Administrator or otherwise have a relationship with the
4 Settlement Administrator that could create a conflict of interest.

5 3.5 Conditional Nature of Stipulation for Certification. Solely for the purposes of this
6 Settlement, the Parties stipulate and agree to the certification of the Claims asserted on behalf of the
7 Class Members. Should for whatever reason the Settlement not become effective, the fact that the
8 Parties were willing to stipulate to certification as part of the Settlement shall have no bearing on,
9 and shall not be admissible in connection with, the issue of whether the Claims or Class should be
10 certified in a non-Settlement context in the Action or in any other lawsuit. Intuit expressly reserves
11 its right to oppose claim or class certification in this or any other action should this Settlement not
12 become final, effective and binding (*i.e.*, if the Effective Date is not reached).

13 **4. CONSIDERATION AND SETTLEMENT DISTRIBUTION.**

14 4.1 Settlement Value Provided by Intuit. The maximum value that Intuit is providing
15 under this Settlement Agreement in order to settle the Action is the Total Settlement Amount of One
16 Hundred and Fifty Thousand Dollars (\$150,000). Intuit shall also provide the Settlement
17 Administrator with funds to pay employer-side taxes for the wage component of the Individual
18 Settlement Payments separate and apart from the Total Settlement Amount. Aside from employer-
19 side taxes due on the wage component of the Individual Settlement Payments, the Total Settlement
20 Amount shall constitute the entire consideration provided by Intuit pursuant to this Settlement
21 Agreement and Intuit shall not be required to pay any amount above the Monetary Portion of the
22 Total Settlement Amount in connection with this Settlement for any purpose.

23 4.2 Distribution of the Monetary Portion of the Total Settlement Amount. The Total
24 Settlement Amount (\$150,000) shall be used to pay: (1) the Class Counsel Fees Award and Class
25 Counsel Costs Award; (2) the Settlement Administration Costs; (3) Plaintiff's Service Award; (4)
26 the PAGA Award; and (5) Individual Settlement Payments, including employee-side taxes that will
27 be deducted from the wage component of such payments.
28

1 4.2.1 Class Counsel Fees Award and Class Counsel Costs Award. The Settlement
2 Administrator shall pay the Class Counsel Fees Award and Class Counsel Costs Award from the
3 Total Settlement Amount. Defendant agrees not to oppose any application by Class Counsel for a
4 Class Counsel Fees Award not to exceed Fifty Thousand Dollars (\$50,000), which will be
5 distributed to Cohelan Khoury & Singer. Defendant further agrees not to oppose any application by
6 Class Counsel for a Class Counsel Costs Award not to exceed Eight Thousand Dollars (\$8,000)
7 which will be distributed to Cohelan Khoury & Singer. The Settlement Administrator shall pay the
8 Court-approved Class Counsel Fees Award and Class Counsel Costs Award within ten (10) calendar
9 days following the Effective Date of the Settlement. Class Counsel agrees to provide the Settlement
10 Administrator with an executed IRS Form W-9 before the Class Counsel Fees Award and Class
11 Counsel Costs Award are issued. The Settlement Administrator shall issue an IRS Form 1099 to
12 Class Counsel for the payments made pursuant to this Paragraph. In the event that the Court awards
13 less than the full amount requested for the Class Counsel Fees Award and/or Class Counsel Costs
14 Award, the un-awarded amount will be made available for distribution as part of the Net Distribution
15 Fund (defined above) and distributed to Participating Class Members. This Settlement is not
16 contingent upon the Court awarding Class Counsel any particular amount in attorneys' fees and
17 costs. Defendant's delivery of the Total Settlement Amount to the Settlement Administrator as
18 specified in this Settlement shall complete Defendant's obligation to fund the Settlement, including
19 without limitation Defendant's obligation to pay the Court-awarded Class Counsel Fees Award and
20 Class Counsel Costs Award.

21 4.2.2 Settlement Administration Costs. The Settlement Administrator shall be paid
22 Settlement Administration Costs from the Monetary Portion of the Total Settlement Amount, in an
23 amount not to exceed Six Thousand Dollars (\$6,000). The Settlement Administrator shall receive
24 the Settlement Administration Costs within ten (10) calendar days following the Effective Date of
25 the Settlement. In the event that the Court awards less than the full amount set aside for Settlement
26 Administration Costs, the un-awarded amount will be made available for distribution as part of the
27 Net Distribution Fund (defined above) and distributed to Participating Class Members.
28

1 4.2.3 Plaintiff's Service Award. The Settlement Administrator shall pay Plaintiff's
2 Service Award from the Total Settlement Amount. Intuit agrees not to oppose any application by
3 Plaintiff for a Service Award not to exceed a total of Ten Thousand Dollars (\$10,000), as
4 consideration for her Complete and General Release of Claims and for her time and effort in
5 prosecuting the Action. The Settlement Administrator shall pay the Service Award to Plaintiff
6 within ten (10) calendar days following the Effective Date of the Settlement. Plaintiff agrees to
7 provide the Settlement Administrator with an executed IRS Form W-9 before the Service Award is
8 issued. The Settlement Administrator shall issue appropriate tax forms to Plaintiff for her payment.
9 Plaintiff shall be solely and legally responsible for paying any and all applicable taxes on her Service
10 Award and shall hold Intuit harmless from any claim or liability for taxes, penalties, or interest
11 arising as a result of the Service Award. In the event that the Court awards less than the full amount
12 requested for the Service Award, the un-awarded amount will be made available for distribution as
13 part of the Net Distribution Fund (defined above) and distributed to Participating Class Members.
14 Plaintiff shall not have the right to revoke her agreement to the Settlement on the grounds the Court
15 does not approve any or all of the requested Service Award.

16 4.2.4 PAGA Award. The Settlement Administrator shall pay the PAGA Award
17 (\$10,000) from the Total Settlement Amount and distribute the PAGA Award within ten (10)
18 calendar days after the date when Intuit funds the Settlement following the Effective Date.
19 Specifically, within ten (10) calendar days after the date when Intuit funds the Settlement, the
20 Settlement Administrator shall mail a check payable to the California Labor & Workforce
21 Development Agency for seventy-five percent (75%) of the PAGA Award or Seven Thousand Five
22 Hundred Dollars (\$7,500). The remaining twenty-five percent (25%) or Two Thousand Five
23 Hundred Dollars (\$2,500) of the PAGA Award shall be included within the Net Distribution Fund
24 for distribution to PAGA Employees as part of the penalties component of the Individual Settlement
25 Payments.

26 4.2.5 Individual Settlement Payments. The Settlement Administrator shall pay the
27 Individual Settlement Payments from the Net Distribution Fund and will mail them by First Class
28 U.S. Mail to Class Members' last known mailing address within ten (10) calendar days following the

1 date when the Settlement is funded as specified in Paragraph 10.1.3 below. Any checks issued to
2 Class Members shall remain valid and negotiable for one hundred and eighty (180) calendar days
3 from the date of their issuance and then shall become void on the 181st day after mailing, *i.e.*, the
4 Void Date. The Parties agree that any unclaimed funds in the Settlement Fund Account as a result of
5 the failure to cash Individual Settlement Payment checks by the Void Date shall be transmitted by
6 the Settlement Administrator to Race Forward, a non-profit organization whose mission includes
7 supporting youth education to help ensure racial equality as well as developing research and
8 recommendations for racially equitable communications in workforce development (*see, e.g.*,
9 <https://www.raceforward.org/research/race-and-economy>), and thus, the Parties agree that Race
10 Forward meets the requirements of California Code of Civil Procedure section 384.

11 4.2.5.1 Settlement Payment Calculation: Individual Settlement Payments
12 to Participating Class Members and payments to PAGA Employees for their prorated portion of the
13 PAGA Award will be paid if, and only if, the Court issues the Final Approval Order and it becomes
14 final and binding (*i.e.*, the Effective Date (defined above) is reached).

15 a. Pay Period Calculations for Individual Settlement Payments to
16 Participating Class Members: Defendant will calculate the total number of pay periods that all Class
17 Members who do not opt out (*i.e.*, "Participating Class Members") worked during the Class Period
18 ("Total Class Pay Periods") rounding up to the nearest pay period. The value of each pay period
19 shall be determined by the Settlement Administrator by dividing the Net Distribution Fund (less the
20 25% of the PAGA Award to be distributed to PAGA Employees) by the total number of pay periods
21 worked by Participating Class Members during the Class Period ("Class Pay Period Value"). To
22 determine the Individual Settlement Payment for each Participating Class Member, the Settlement
23 Administrator will multiply the individual's Total Class Pay Periods by the Class Pay Period Value.
24 The Individual Settlement Payments will be reduced by any required withholdings for the amounts
25 allocated to wages or as otherwise required by law.

26 b. Calculations for Payments to PAGA Employees for Their Portion of
27 PAGA Award: For PAGA Employees, Defendants will calculate the total number of pay periods that
28 each PAGA Employee worked during the PAGA Period ("Total PAGA Pay Periods"). The value of

1 each PAGA Pay Period shall be determined by the Settlement Administrator by dividing the 25% of
2 the PAGA Award allocated for PAGA Employees (*i.e.*, \$2,500) by the Total PAGA Pay Periods for
3 all PAGA Employees ("PAGA Pay Period Value"). A Class Member who is also a PAGA
4 Employee will receive a payment for their prorated portion of the PAGA Award even if s/he opt-outs
5 of the Class settlement and will be bound by the release of the PAGA claims released through this
6 Settlement.

7 4.2.5.2 Tax Treatment of Settlement Payments. Each Individual Settlement
8 Payment shall be allocated between taxable and non-taxable consideration as follows: twenty percent
9 (20%) will be allocated to alleged unpaid wages for which an IRS Form W-2 will issue and eighty
10 percent (80%) will be allocated to alleged business expense reimbursements, penalties and interest
11 for which an IRS Form 1099 will issue. The Settlement Administrator will be responsible for
12 calculating the employee-side and employer-side taxes owed on the wage portion of each
13 Participating Class Member's Individual Settlement Payment and paying these amounts to the
14 appropriate state and federal agencies, within the timing required by applicable state and/or federal
15 law. The employee-side taxes owed will be paid from the Net Distribution fund and withheld from
16 Individual Settlement Payments. Employer-side taxes owed on the wage portion of Individual
17 Settlement Payments will be calculated and paid by the Settlement Administrator after such
18 employer-side tax amounts are paid to the administrator in addition to the Total Settlement Amount.
19 The Parties make no representations as to the tax treatment or legal effect of the payments called for
20 in this Settlement Agreement and Class Members are not relying on any statement or representation
21 by the Parties in this regard. Class Members will be solely responsible for the payment of any taxes
22 and penalties assessed on the payments described herein.

23 4.2.5.3 Circular 230 Disclaimer. The Parties acknowledge and agree that
24 (1) no provision of this Settlement, and no written communication or disclosure between or among
25 the Parties, Class Counsel or Defense Counsel and other advisers, is or was intended to be, nor shall
26 any such communication or disclosure constitute or be construed or be relied upon as, tax advice
27 within the meaning of United States Treasury Department Circular 230 (31 CFR Part 10, as
28 amended); (2) the acknowledging party (a) has relied exclusively upon his, her, or its own,

1 independent legal and tax counsel for advice (including tax advice) in connection with this
2 Settlement, (b) has not entered into this Settlement based upon the recommendation of any other
3 party or any attorney or advisor to any other party, and (c) is not entitled to rely upon any
4 communication or disclosure by any attorney or adviser to any other party to avoid any tax penalty
5 that may be imposed on the acknowledging party; and (3) no attorney or adviser to any other party
6 has imposed any limitation that protects the confidentiality of any such attorney's or adviser's tax
7 strategies (regardless of whether such limitation is legally binding) upon disclosure by the
8 acknowledging party of the tax treatment or tax structure of any transaction, including any
9 transaction contemplated by this Settlement.

10 **5. RELEASES.**

11 5.1 Release. As of the Effective Date, Plaintiff, Participating Class Members, PAGA
12 Employees and the State of California (acting through Plaintiff as its authorized PAGA
13 representative) release Intuit and the Released Parties, including Intuit's past, present or future
14 parents, subsidiaries, affiliates, officers, directors, employees, partners, shareholders, attorneys,
15 agents, and any other successors, assigns, or legal representatives from all Claims that were asserted
16 or that could have been asserted based on the facts alleged in Plaintiff's Complaint, Amended
17 Complaint, Second Amended Complaint (**Exhibit D**) and the PAGA letter submitted by Plaintiff and
18 her counsel to the LWDA in the Action, whether known or unknown, including without limitation
19 all known and unknown claims arising out of any alleged failure to pay all minimum, regular, and
20 overtime wages (*e.g.*, for purported off-the-clock work), failure to provide meal periods or
21 compensation in lieu thereof, failure to provide rest periods or compensation in lieu thereof, failure
22 to provide one day's rest in seven, unlawful deduction of wages, failure to reimburse necessary
23 business expenses (*e.g.*, for use of a personal computer, phone, mortgage/rent, utilities, office
24 supplies, etc., or any other personal expenses that could purportedly be considered business
25 expenses), failure to provide accurate itemized wage statements (based on both direct and derivative
26 theories of liability), failure to timely pay all wages due at separation, violation of California
27 Business & Professions Code sections 17200 *et seq.*, and any and all related penalties, including
28 without limitation PAGA penalties, with a California Civil Code section 1542 Waiver. This release

1 includes, without limitation, a release of all PAGA claims that were alleged or that could have been
2 alleged based on the facts and underlying California Labor Code violations alleged in Plaintiff's
3 Complaint, Amended Complaint, Second Amended Complaint or August 27, 2020, LWDA letter. It
4 is the intent of the Parties that the Final Approval Order entered by the Court shall have full *res*
5 *judicata* effect and be final and binding upon Participating Class Members, PAGA Employees and
6 the State of California regarding the Released Claims.

7 The class release shall not apply to rehires in new or different positions at Intuit in California
8 who were hired in non-"Tax Support" roles after August 7, 2020, (*i.e.*, the date the "Tax Support"
9 role was eliminated) for time periods after August 7, 2020, when such employees no longer worked
10 in a "Tax Support" role.

11 5.2 Plaintiff Gail Wilkerson's Complete and General Release. In consideration for the
12 promises and payments set forth in this Settlement Agreement, to which Plaintiff is otherwise not
13 entitled, Plaintiff agrees to provide a Complete and General Release and a 1542 Waiver to the
14 Released Parties.

15 Plaintiff does not waive any right to file an administrative charge with the Equal
16 Employment Opportunity Commission ("EEOC") or the National Labor Relations Board ("NLRB"),
17 subject to the condition that Plaintiff agrees not to seek, or in any way obtain or accept, any
18 monetary award, recovery or settlement therefrom and agrees that she understands that such
19 limitation does not in any way restrict her ability to file and pursue such charge consistent with the
20 confidentiality obligations set forth in this Settlement Agreement. Plaintiff also does not waive any
21 rights with respect to, or release Released Parties from, any claims for California Workers'
22 Compensation benefits (except that Plaintiff hereby releases and waives any claims that, as a result
23 of her termination, she is entitled to additional benefits or payments). Further, Plaintiff does not
24 release any claim for unemployment compensation benefits. Finally, Plaintiff does not release any
25 claim that cannot be released by private contract, or for breach of the terms of the Settlement
26 Agreement between Plaintiff and Defendant.

27 5.2.1 No Pending or Future Lawsuits by Plaintiff. Other than this Action and
28 Plaintiff's related LWDA PAGA notice letter, Plaintiff represents that she does not have any

1 pending lawsuits, administrative complaints or charges against Defendant or the Released Parties in
2 any local, state, or federal court or administrative agency. Plaintiff further acknowledges that all
3 claims raised therein, if any, shall be fully and finally extinguished by virtue of this Settlement
4 Agreement and the Court's Final Approval Order. Plaintiff also represents that Plaintiff will not
5 bring any action in the future in which Plaintiff seeks to recover any damages from Defendant or the
6 Released Parties relating to or arising from Plaintiff's employment with or separation from Intuit,
7 other than an action to enforce Plaintiff's rights under this Settlement Agreement.

8 **6. PROCESS FOR SEEKING PRELIMINARY APPROVAL OF THE SETTLEMENT.**

9 6.1 Motion for Preliminary Approval. As soon as practicable after execution of this
10 Settlement Agreement, Plaintiff will submit this Settlement Agreement to the Court for Preliminary
11 Approval, asking the Court to issue a Preliminary Approval Order approving the Settlement and
12 substantially in the form attached as **Exhibit B**. Plaintiff's submission will include this Settlement
13 Agreement, including **Exhibits A-D**, and any motions, memoranda and evidence as may be
14 necessary for the Court to determine that this Settlement Agreement is fair, adequate and reasonable.

15 6.2 LWDA Notice. Pursuant to California Labor Code section 2699(l), Class Counsel
16 will provide a copy of this Settlement Agreement to the LWDA concurrently with Class Counsel's
17 filing of the motion for Preliminary Approval. Class Counsel will also file a declaration in support of
18 Plaintiff's motion for Preliminary Approval confirming that Class Counsel has submitted the
19 Settlement Agreement to the LWDA in compliance with California Labor Code section 2699(l). The
20 Parties intend to and believe that the notice pursuant to the procedures described in this Paragraph
21 complies with the requirements of the PAGA, and the Parties will request that the Court adjudicate
22 the validity of the notice in the motion for Final Approval of the Settlement.

23 **7. SETTLEMENT NOTICE PROCEDURES.**

24 7.1 Class Information. No more than twenty-one (21) calendar days after entry of the
25 Preliminary Approval Order, Defendant shall provide the Settlement Administrator with the Class
26 Information for purposes of mailing the Notice of Settlement to Class Members.

27 7.2 Notice by First Class U.S. Mail. Upon receipt of the Class Information, the
28 Settlement Administrator will conduct a national change of address search and a skip trace for the

1 most current address of all former employee Class Members and will update such addresses as
2 necessary. Fourteen (14) calendar days after receipt of the Class Information, the Settlement
3 Administrator shall mail the Notice of Settlement (**Exhibit A**) to all Class Members by First Class
4 U.S. Mail. The address identified by the Settlement Administrator as the current mailing address
5 shall be presumed to be the best mailing address for each Class Member.

6 7.3 Undeliverable Notices. Any Notice of Settlement returned to the Settlement
7 Administrator as non-deliverable on or before a date seven (7) calendar days before the Response
8 Deadline shall be re-mailed to the forwarding address affixed thereto. If no forwarding address is
9 provided, the Settlement Administrator shall have no further obligation to mail the Notice of
10 Settlement to a Class Member. Class Members to whom the Notice of Settlement is resent shall
11 have fourteen (14) calendar days thereafter or until the Response Deadline has expired, whichever is
12 later, to mail the Request for Exclusion or Notice of Objection to the Settlement Administrator. The
13 date of the postmark on the return envelope shall be the exclusive means used to determine whether
14 a Class Member has timely mailed his/her Request for Exclusion or Notice of Objection on or before
15 the relevant deadline. If a Class Member's Notice of Settlement is returned to the Settlement
16 Administrator more than once as non-deliverable, then an additional Notice of Settlement shall not
17 be re-mailed. If, for any reason, a Notice of Settlement is non-deliverable, the Settlement
18 Administrator will not mail an Individual Settlement Payment to a Class Member. Rather, the
19 Settlement Administrator will hold the Individual Settlement Payment until the Void Date to make it
20 available to the Class Member upon request, with proof of identity. If the payment is not claimed by
21 the Void Date, the funds shall be delivered to the designated *cy pres* (Race Forward) along with the
22 funds for uncashed checks.

23 7.4 Notice Satisfies Due Process. Compliance with the notice procedures specified in
24 this Settlement Agreement shall constitute due and sufficient notice to Class Members of this
25 Settlement and shall satisfy the requirements of due process. Nothing else shall be required of, or
26 done by, the Parties, Class Counsel or Defense Counsel to provide notice of the proposed Settlement.
27 In the event the procedures in this Settlement Agreement are followed and the intended recipient of a
28 Notice of Settlement still does not receive the Notice, the intended recipient shall remain a Class

Member and will be bound by all terms of the Settlement and any Final Approval Order entered by the Court if the Settlement becomes Effective. Consistent with the California Code of Civil Procedure, it will be presumed that if an envelope has not been returned undeliverable within forty (40) days of the mailing date of the Notice of Settlement to the Class Member, the Notice was delivered.

8. PROCEDURES FOR OPTING OUT AND OBJECTING.

8.1 Requests for Exclusion (Opt-Outs). The Notice of Settlement shall state that Class Members who wish to exclude themselves from the Settlement must submit a written Request for Exclusion to the Settlement Administrator by the Response Deadline. To be valid, the Request for Exclusion: (1) must contain the full name, address, and last four digits of the social security number of the person requesting exclusion; (2) must be hand signed by the person requesting exclusion; and (3) must state in substance: “I wish to exclude myself from the Settlement in the action titled *Gail Wilkerson v. Intuit Inc.*, Case No. 37-2020-00030371-CU-OE-CTL, pending in San Diego Superior Court. I understand that by requesting to be excluded, I will receive no money from the Settlement.” If the Request for Exclusion does not contain the information listed in (1)-(3) or is not postmarked by the Response Deadline and returned to the Settlement Administrator at the specified address, it will not be deemed a timely and valid Request for Exclusion from the Class. The date of the postmark on the return mailing envelope shall be the exclusive means used to determine whether a Request for Exclusion has been timely submitted. Any Class Member who submits a timely and valid Request for Exclusion from the Class will not be entitled to any monetary recovery under the Settlement and will not be bound by the terms of the Settlement as it relates to the Class Member Released Claims, with the exception that if the Class Member is also a PAGA Employee, s/he will continue to be bound by the release of the PAGA claims (because Class Members cannot opt out of the PAGA portion of the Settlement). Any Class Member who submits a timely and valid Request for Exclusion will not have any right to object, appeal, or comment on the Settlement. Class Members who fail to submit a timely and valid Request for Exclusion on or before the Response Deadline shall be members of the Class and will be bound by all terms of the Settlement and the Final Approval Order entered in this Action. No later than fourteen (14) calendar days after the

1 Response Deadline, the Settlement Administrator shall provide Defense Counsel with a complete list
2 of all Class Members who have submitted timely and valid Requests for Exclusion, including their
3 name and social security number. The Settlement Administrator shall provide Class Counsel with a
4 summary report that includes only the number of Requests for Exclusion received by the Settlement
5 Administrator.

6 8.2 Notices of Objections. The Notice of Settlement shall state that Class Members who
7 wish to object to the Settlement must submit a written Notice of Objection to the Settlement
8 Administrator by the Response Deadline. To be valid, the Notice of Objection: (1) must contain the
9 full name, address, and last four digits of the social security number of the Class Member; and (2)
10 must be hand signed by the Class Member. The Notice of Objection should also (3) state the case
11 name and number, *i.e.*, *Gail Wilkerson v. Intuit Inc.*, Case No. 37-2020-00030371-CU-OE-CTL,
12 pending in San Diego Superior Court, the basis for the objection, and if the Class Member intends to
13 appear at the Final Approval Hearing. If the Notice of Objection does not contain the information
14 listed in (1)-(3) or is not filed or postmarked by the Response Deadline and returned to the Court at
15 the specified address, it will not be deemed a timely and valid Notice of Objection to this Settlement.
16 The date of the postmark on the return mailing envelope shall be the exclusive means used to
17 determine whether a Notice of Objection has been timely submitted. Class Members who fail to
18 submit a timely and valid Notice of Objection shall be deemed to have waived any objections and
19 shall be foreclosed from making any objections to the Settlement. Class Members who submit a
20 timely and valid Notice of Objection will have a right to appear at the Final Approval Hearing to
21 have their objections heard by the Court.

22 8.3 No Solicitation of Exclusions or Objections. The Parties agree to use their best
23 efforts to carry out the terms of this Settlement. At no time shall any of the Parties or their counsel
24 seek to solicit or otherwise encourage Class Members to submit a Notice of Objection to or Request
25 for Exclusion from the Settlement or to appeal from the Court's Final Approval Order. Class
26 Counsel shall not represent Class Members with respect to any objections or appeals to this
27 Settlement.
28

1 8.4 Option to Terminate Settlement. Defendant, at its sole discretion, shall have the right,
2 but not the obligation, to revoke the Settlement if ten percent (10%) or more of the total number of
3 Class Members timely submit a Request for Exclusion. Defendant shall exercise its revocation right,
4 if at all, within fourteen (14) calendar days of the Response Deadline by providing written notice to
5 Class Counsel. If Defendant exercises a right to void the Settlement pursuant to this Paragraph, this
6 Settlement Agreement and any related settlement documents shall be null and void, and any class
7 certified for settlement purposes will be vacated. In such an event, neither this Settlement
8 Agreement, related settlement documents, nor the negotiations leading to the Settlement may be
9 used as evidence for any purpose, and Intuit shall retain the right to challenge all claims and
10 allegations in the action, to assert all applicable defenses, and to dispute the propriety of class
11 certification on all applicable grounds.

12 **9. FINAL APPROVAL PROCEDURES.**

13 9.1 Settlement Administrator Declaration in Support of Final Approval. No fewer than
14 thirty (30) calendar days prior to the Final Approval Hearing, the Settlement Administrator shall
15 provide the Parties with a declaration of due diligence detailing the actions taken by the Settlement
16 Administrator to administer the Settlement to date, proof of mailing with regard to the mailing of the
17 Notice of Settlement, all attempts to locate Class Members, and detailing all incurred and anticipated
18 Settlement Administration Costs. Class Counsel shall be responsible for working with the
19 Administrator to timely submit the declaration of due diligence to the Court.

20 9.2 Motion for Final Approval. As soon as practicable after the Response Deadline,
21 Plaintiff will file a motion for Final Approval, asking the Court to issue a Final Approval Order
22 substantially in the form attached as **Exhibit C**. Plaintiff's submission will include any motions,
23 memoranda and evidence as may be necessary for the Court to determine that this Settlement
24 Agreement is fair, adequate and reasonable.

25 9.3 Final Approval Hearing. After the Response Deadline, the Parties will request that
26 the Court hold a Final Approval Hearing, where objections, if any, may be heard and the Court shall
27 determine whether the Settlement should be finally approved, and if so, the amounts payable for: (1)
28

1 Class Counsel Fees Award; (2) the Class Counsel Costs Award; (3) Plaintiff's Service Award; (4)
2 Individual Settlement Payments; and (5) Settlement Administration Costs.

3 9.4 Entry of Final Approval Order. If the Court approves this Settlement at the Final
4 Approval Hearing, the Parties shall request that the Court enter a Final Approval Order, substantially
5 in the form of **Exhibit C**. After thus granting final approval of the Settlement and entering
6 judgment, the Court shall retain jurisdiction over the Parties to enforce and implement the terms of
7 the judgment.

8 **10. ADMINISTERING THE SETTLEMENT.**

9 10.1 Funding and Allocation of Settlement.

10 10.1.1 Settlement Accounting. No more than ten (10) calendar days after the Final
11 Approval Order, the Settlement Administrator will provide the Parties with an accounting of all
12 anticipated payments from the Settlement Fund Account, including: (1) the total amount of
13 Individual Settlement Payments and employer-side taxes thereon; (2) the PAGA Award; (3)
14 Plaintiff's Service Award; (4) the Class Counsel Fees Award; (5) the Class Counsel Costs Award;
15 and (6) Settlement Administration Costs, all as specified in this Settlement Agreement and approved
16 by the Court.

17 10.1.2 Funding the Settlement. Within fifteen (15) calendar days following the
18 Effective Date of the Settlement, Intuit shall fund the Settlement by providing the Total Settlement
19 Amount to the Settlement Administrator.

20 10.1.3 Distributing The Settlement: The Settlement Administrator shall deposit the
21 funds in the Settlement Fund Account and will disburse the funds in the manner and at the times set
22 forth in this Settlement Agreement, including paying the Individual Settlement Payments, Class
23 Counsel Fees Award, Class Counsel Costs Award, Settlement Administration Costs, Plaintiff's
24 Service Award, and PAGA Award within ten (10) calendar days following the date on which Intuit
25 funds the Settlement.

26 10.2 No Effect on Employee Benefits. Amounts paid to Plaintiff or other Class Members
27 pursuant to this Settlement Agreement do not count as earnings or compensation for purposes of any
28 benefits (e.g., 401(k) plans or retirement plans) sponsored by Intuit.

1 **11. MISCELLANEOUS PROVISIONS.**

2 11.1 No Admission of Liability. Intuit specifically denies all of the allegations in the
3 original, amended and/or Second Amended Complaints in the Action. Intuit further denies the
4 allegations that the Class Members and PAGA Employees were harmed by the conduct alleged in
5 the Action. This Settlement Agreement is a compromise of such disputed Claims. Nothing
6 contained in this Settlement Agreement and no documents referred to herein and no action taken to
7 carry out this Settlement Agreement may be construed or used as an admission by or against Intuit or
8 any of the Released Parties of any fault, wrongdoing, or liability whatsoever. Intuit reserves the
9 right to assert any and all available defenses to the Claims in this Action in the event this Settlement
10 does not become final and binding for any reason.

11 11.2 Nullification of Settlement Agreement. In the event: (1) the Court does not enter the
12 Preliminary Approval Order as provided herein; (2) the Court does not enter a Final Approval Order
13 as provided herein; or (3) the Settlement does not become final and binding for any other reason, this
14 Settlement Agreement shall be null and void and any order entered by the Court in furtherance of
15 this Settlement shall be treated as void from the beginning. In such case, any funds to be awarded
16 under this Settlement shall be returned to their respective statuses as of the date and time
17 immediately prior to the execution of this Settlement Agreement and the Parties shall proceed in all
18 respects as if this Settlement Agreement had not been executed, except that any Settlement
19 Administration Costs already incurred by the Settlement Administrator shall be paid by the Parties in
20 equal shares. In the event an appeal is filed from the Court's Final Approval Order or from an order
21 rejecting any motion to intervene, or any other appellate review is sought, Settlement administration
22 shall be stayed pending final resolution of the appeal and Intuit will not be required to fund this
23 Settlement until and unless the Effective Date is reached.

24 11.3 Exhibits and Headings. The terms of this Settlement Agreement include the terms set
25 forth in the **Exhibits A-C** attached, which are incorporated by this reference as though fully set forth
26 herein. All **Exhibits A-D** to this Settlement Agreement are an integral part of the Settlement. The
27 descriptive headings of any paragraphs or sections of this Settlement Agreement are inserted for
28 convenience only and do not constitute a part of this Settlement Agreement.

1 11.4 Interim Stay of Proceedings. The Parties agree to stay all proceedings in the Action,
2 except such proceedings necessary to implement and complete the Settlement, pending the Final
3 Approval Hearing to be conducted by the Court.

4 11.5 Amendment or Modification. This Settlement Agreement may be amended or
5 modified only by a written instrument signed by Defense Counsel and Class Counsel or their
6 successors-in-interest.

7 11.6 Entire Agreement. This Settlement Agreement and the attached **Exhibits A-D**
8 constitute the entire agreement among the Parties, and no oral or written representations, warranties
9 or inducements have been made to any Party concerning this Settlement Agreement or its **Exhibits**
10 **A-D** other than the representations, warranties and covenants contained and memorialized in the
11 Settlement Agreement and its **Exhibits A-D**.

12 11.7 Authorization to Enter Into Settlement Agreement. Defense Counsel and Class
13 Counsel warrant and represent they are expressly authorized by the Parties whom they represent to
14 negotiate this Settlement Agreement and to take all appropriate actions required or permitted to be
15 taken by such Parties pursuant to this Settlement Agreement to effectuate its terms. The person
16 signing this Settlement Agreement on behalf of Intuit represents and warrants that s/he is authorized
17 to sign this Settlement Agreement on behalf of Intuit. Plaintiff represents and warrants that she is
18 authorized to sign this Settlement Agreement and that she has not assigned any Claim covered by
19 this Settlement to a third-party. The Parties and their counsel agree to cooperate with each other
20 fully and to use their best efforts to effect the implementation of the Settlement. Such cooperation
21 includes, but is not limited to, execution of such other documents and the taking of such other
22 actions as may be reasonably necessary to fulfill the terms of this Settlement. In the event the
23 Parties are unable to reach agreement on the form or content of any document needed to implement
24 the Settlement or on any supplemental provisions that may become necessary to effectuate the terms
25 of this Settlement, the Parties may seek the assistance of the Court to resolve such disagreement.

26 11.8 Binding On Successors and Assigns. This Settlement Agreement shall be binding
27 upon, and inure to the benefit of, the successors or assigns of the Parties hereto, as previously
28 defined.

1 11.9 California Law Governs. All terms of this Settlement Agreement and the **Exhibits A-**
2 **D** hereto shall be governed by and interpreted according to the laws of the State of California.

3 11.10 Participation in Drafting Settlement Agreement. The Settlement shall not be
4 construed in favor of or against any of the Parties by reason of their participation in the drafting of
5 this Settlement Agreement.

6 11.11 Invalidity of Any Provision. Before declaring any provision of this Settlement
7 Agreement invalid, the Court shall first attempt to construe the provisions valid to the fullest extent
8 possible consistent with applicable precedent so as to define all provisions of this Settlement
9 Agreement valid and enforceable.

10 11.12 Publicity. Plaintiff Wilkerson and Class Counsel agree to discuss the terms of this
11 Settlement only in declarations submitted to a court or court hearings to establish their adequacy to
12 serve as a class representative in this Action, in declarations submitted to a court in support of a
13 motion for attorneys' fees in this Action, and in discussions with Class Members in the context of
14 administering this Settlement. Plaintiff and Class Counsel agree not to otherwise publicize this
15 Settlement, including, but not limited to, issuing press releases, posting summaries online, or
16 otherwise speaking to the press regarding the terms of this Settlement. If Plaintiff or Class Counsel
17 are contacted by members of the press or others, they will respond only that the lawsuit exists and
18 has been resolved.

19 11.13 Notices. Unless otherwise specifically provided, all notices, demands or other
20 communications in connection with this Settlement Agreement shall be in writing and sent to:

21 ///

22 ///

23 ///

24 ///

25 ///

26 ///

27 ///

28 ///

To Plaintiff:	To Defendant:
COHELAN KHOURY & SINGER Isam C. Khoury (SBN 58759) ikhoury@ckslaw.com Michael D. Singer (SBN 115301) msinger@ckslaw.com J. Jason Hill (SBN 179630) jhill@ckslaw.com 605 C Street, Suite 200 San Diego, CA 92101 Telephone: (619) 595-3001/Fax: (619) 595-3000 DAVTYAN LAW FIRM, INC. Emil Davtyan (SBN 299363) support@davtyanlaw.com 880 E. Broadway Glendale, CA 91205	JOSHUA D. LEVINE, Bar No. 239563 jdlevine@littler.com JOCELYN D. HANNAH, Bar No. 224666 jhannah@littler.com LITTLER MENDELSON, P.C. 501 W. Broadway Suite 900 San Diego, CA 92101.3577 Telephone: 619.232.0441 Fax No.: 619.232.4302

11.14 Execution by Class Members. It is agreed that it is impossible or impractical to have each Class Member execute this Settlement Agreement. The Notice of Settlement will therefore advise all Class Members of the binding nature of the Settlement and its Released Claims, which release shall have the same force and effect as if each Class Member executed this Settlement Agreement individually (excepting only those Class Members who return a timely and valid Request for Exclusion).

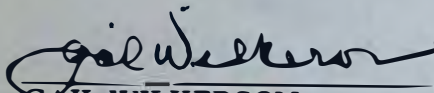
11.15 Execution by Plaintiff. Plaintiff, by signing this Settlement Agreement, is bound by the terms herein and further agrees not to submit any Request for Exclusion from or Notice of Objection to the Settlement. Any such Request for Exclusion or Notice of Objection shall therefore be void and of no force or effect.

11.16 Second Amended Complaint. The Parties, for settlement purposes only, conditionally stipulate to the filing of a Second Amended Complaint (**Exhibit D**), which alleges all of the class action claims asserted in the original and Amended Complaint and amends the pleading to: (1) assert a separate PAGA claim based on the same underlying allegations set forth in Wilkerson's Complaint and 8/27/20 letter to the LWDA; and (2) asserts Wilkerson's allegation that she and other Class Members are entitled to reimbursement for use of their residence and a reasonable portion of all related expenses (e.g., utilities, mortgage/rent, etc.). The Parties request that the Court approve the filing of the Second Amended Complaint upon granting preliminary approval of the Settlement.

1 11.17 Counterparts. This Settlement Agreement shall become effective upon its execution
2 by all of the undersigned. Plaintiff, Class Counsel, Intuit, and Defense Counsel may execute this
3 Settlement Agreement in counterparts, which shall have the same force and effect as if each had
4 signed the same instrument. Copies of the executed Settlement Agreement shall be effective for all
5 purposes as though the signatures contained therein were original signatures.

6 IT IS SO AGREED:

7
8 Dated: 9-1, 2021


GAIL WILKERSON
PLAINTIFF

10
11 Dated: 10-26, 2021

By: 
Name: Eric Thomas
Title: Director, HR Business Partner
DEFENDANT INTUIT INC.

14 Approved as to form:

15
16 Dated: 9/17, 2021


ISAM C. KHOURY
MICHAEL D. SINGER
J. JASON HILL
COHELAN KHOURY & SINGER
Attorneys for Plaintiff
GAIL WILKERSON

EXHIBIT A

NOTICE OF CLASS ACTION SETTLEMENT

This is a Notice of Settlement for the Class Action titled:

Gail Wilkerson, et al. v. Intuit Inc.

Superior Court of California, County of San Diego

Case No. 37-2020-00030371-CU-OE-CTL

To: All current and former non-exempt employees employed by Intuit in the State of California who worked in the role of “Tax Support” (job code: CTS11) from August 28, 2016, to August 7, 2020.

Please read this notice carefully – it provides important information about your legal rights and obligations under an agreement to settle a class/representative action lawsuit.

WHY IT IS IMPORTANT TO READ THIS NOTICE

Judge Gregory Pollack of the San Diego County Superior Court (the “Court”) has preliminarily approved a class/representative action settlement (the “Settlement”) of all claims that were or could have been asserted based on the facts alleged in the lawsuit titled *Gail Wilkerson, et al. v. Intuit Inc.*, San Diego Superior Court Case No. 37-2020-00030371-CU-OE-CTL (the “Action”).

The Settlement affects all current and former hourly, non-exempt employees employed by Intuit Inc. (“Intuit”) in the role of “Tax Support” (job code: CTS11) in California from August 28, 2016, through August 7, 2020 (the “Class Members”). The period from August 28, 2016, through August 7, 2020, is referred to in this Notice and the Settlement as the “Class Period.” Based on its business records, Intuit has confirmed that the company employed approximately 100 individuals in this role during the Class Period.

You have received this Notice of Settlement because Intuit’s records show that you are a Class Member.

This Notice of Settlement provides you with a description of the lawsuit, informs you of the key terms of the proposed Settlement, and discusses your rights and options under the Settlement. ***It is important that you read this Notice of Settlement carefully as your rights will be affected by the Settlement.***

SUMMARY OF YOUR OPTIONS UNDER THE SETTLEMENT

DO NOTHING AND RECEIVE A SETTLEMENT AWARD	You may do nothing in response to this notice. If you do nothing, you <u>will participate in the Settlement and receive a share of the Settlement money</u> , and you will release certain claims as described in Section IV below.
EXCLUDE YOURSELF FROM THE SETTLEMENT AND RECEIVE NO	Submit a Request for Exclusion. If you submit a timely and valid Request for Exclusion, you will <u>not</u> participate in the Settlement, will <u>not</u> receive a share of the

SETTLEMENT MONEY ASIDE FROM A PORTION OF THE PAGA AWARD, IF APPLICABLE	Settlement money, and will not release the class action claims described in Section IV below. The only exception is that if you are a “PAGA Employee” (defined in Section II below) you will still release the Private Attorneys General Act (“PAGA”) claims and receive a portion of the PAGA Award as there is no right to opt out of the PAGA release. To submit a Request for Exclusion, follow the instructions in the “Second Option: Request Exclusion from the Settlement” section below.
OBJECT	Submit a written objection to the Court via the Settlement Administrator. If you disagree with the proposed Settlement, you may submit an objection. If the Court agrees with your objection, the parties can choose whether to withdraw the Settlement or change its terms. If the Court rejects your objection, you will still be bound by the Settlement, will receive a settlement payment and you will release the claims described in Section IV below.

WHAT THIS ACTION AND SETTLEMENT IS ABOUT

A class/representative action is a lawsuit where one or more representative plaintiffs brings claims on behalf of many people to be decided in a single court proceeding.

Plaintiff Gail Wilkerson (“Wilkerson” or “Plaintiff”) is a former seasonal, remote Tax Support Employee that worked for Intuit from January 16, 2020 through March 12, 2020. Wilkerson filed this lawsuit on August 28, 2020, alleging claims for: (1) unpaid wages/overtime (for alleged off-the-clock work); (2) meal period violations; (3) rest period violations; (4) day of rest violations (not being permitted to take at least one day of rest per workweek); (5) unreimbursed business expenses (related to her work from home, including her use of her personal computer and cell phone, home office supplies, internet, utilities and mortgage/rent, etc.); (6) wage statement violations; (7) waiting time penalties; and (8) unfair business practices. Based on these primary claims, Wilkerson also brought a derivative claim for penalties under the Private Attorney General Act (“PAGA”), California Labor Code § 2698 *et seq.*

Intuit denied Wilkerson’s claims, but agreed to attend a mediation with Wilkerson in May 2021 to see if the case could be resolved without the continued expense and burden of prolonged litigation. Prior to the mediation, Plaintiff’s counsel provided Intuit with a detailed list of requests for data, documents and policies related to each of Plaintiff’s claims. On April 1, 2021, Intuit provided Plaintiff’s counsel with a production that included responsive documents and policies related to Plaintiff’s claims (*e.g.*, Intuit’s meal/rest period, timekeeping, and expense reimbursement policies, Intuit’s meal period acknowledgement and reporting process, etc.) as well as key case statistics.

The Parties conducted detailed, arms-length negotiations facilitated by experienced mediator, Michael Young of Judicate West during a full-day mediation on May 13, 2021. The negotiations during the mediation included evaluation of each of Plaintiff’s alleged claims as well as discussion and research of a novel legal argument advanced by Plaintiff and heavily contested by Intuit that Intuit should have reimbursed Tax Support Employees for use of their residence and a

reasonable portion of all related expenses (e.g., utilities, mortgage/rent, etc.). With the assistance of Mr. Young, the parties eventually agreed to the key terms of this Settlement.

Intuit believes Wilkerson's claims are without merit and denies all of the allegations of wrongdoing and liability. Intuit contends it has complied with the California Labor Code and all other applicable laws. Intuit believes, however, that further litigation would be protracted, burdensome, expensive, and contrary to the best interests of the company and its current and former employees. Intuit has already devoted substantial time, energy, and resources to defending this litigation, and unless there is a settlement, that situation will continue. In light of this, Intuit believes the Settlement is the best way to resolve the litigation while minimizing further burden and expenditures.

This Settlement is not an admission of any wrongdoing by Intuit or an indication that Intuit violated any law. The Court did not decide in favor of Plaintiffs or Intuit. There was no trial. Instead, both sides agreed to a no-fault resolution of the Action. The Settlement is intended to allow the Parties to avoid the costs of further litigation and a trial, while allowing Class Members to receive payments from the Settlement as specified below.

Plaintiffs and their attorneys, who were preliminarily appointed as representatives for the Class, believe the Settlement is in the best interests of all Class Members.

SUMMARY OF THE TERMS OF THE SETTLEMENT

I. The Total Settlement Amount

The total maximum value of the Settlement (i.e., the "Total Settlement Amount") is One Hundred and Fifty Thousand Dollars (\$150,000), which is the maximum amount Intuit will pay in order to settle the Action. The Total Settlement Amount will be distributed as follows:

Class Counsel's Fees and Costs Award: Plaintiffs' counsel ("Class Counsel") will request attorneys' fees of up to one-third of the Total Settlement Amount, or \$50,000 (the "Class Counsel Fees Award"), and litigation costs of up to \$8,000 (the "Class Counsel Costs Award"). All attorneys' fees or litigation costs will be paid from the Total Settlement Amount. The Class Counsel Fees and Costs Awards are subject to approval from the Court. Any attorneys' fees or litigation costs not awarded by the Court will be added to the Net Distribution Fund (defined below) and distributed to Class Members who do not opt out of this Settlement.

Plaintiff's Service Award: Plaintiff Wilkerson will request a Service Award (i.e., payment for service as a named Plaintiff and in consideration of her agreeing to a general release of all claims) in an amount not to exceed \$10,000. The requested Service Award is subject to approval from the Court and will be paid from the Total Settlement Amount. Any Service Award not awarded by the Court will be added to the Net Distribution Fund (defined below) and distributed to Class Members who do not opt out of this Settlement.

PAGA Award: The Parties have allocated \$10,000 from the Total Settlement Amount to PAGA penalties (i.e., the "PAGA Award") in consideration of the release of the PAGA claim alleged in the Action. Seventy-five percent (75%) of the PAGA Award (\$7,500) will be paid to the

California Labor and Workforce Development Agency (“LWDA”) and twenty-five percent (25%) of the PAGA Award (\$2,500) will remain in the Net Distribution Fund (defined below) and will be considered part of the amount allocated to penalties in the Individual Settlement Payments (described below).

Costs of Administration: The Court has approved Phoenix Settlement Administrators (the “Settlement Administrator”) to administer this Settlement. The Court has preliminarily approved Settlement Administration Costs not to exceed \$6,000. The cost of administration will be paid entirely from the Total Settlement Amount. Any Settlement Administration Costs not incurred by the Settlement Administrator or awarded by the Court will be added to the Net Distribution Fund (defined below) and will be distributed to Class Members who do not opt out of this Settlement.

Net Distribution Fund: The Net Distribution Fund is the Total Settlement Amount (i.e., \$150,000), less the amounts allotted to: (1) the Class Counsel Fees Award (up to \$50,000), (2) the Class Counsel Costs Award (up to \$8,000), (3) the Service Award for Plaintiff (up to \$10,000), (4) the 75% of the PAGA Award to be paid to the LWDA (\$7,500); and (5) Settlement Administration Costs (up to \$6,000). Individual Settlement Payments for Participating Class Members (described below) and payments for employee-side taxes for the wage component of Individual Settlement Payments for Class Members will be paid out of the Net Distribution Fund.

Tax Issues: Each Individual Settlement Payment shall be allocated between taxable and non-taxable consideration as follows: twenty percent (20%) will be allocated to alleged unpaid wages for which an IRS Form W-2 will issue and eighty percent (80%) will be allocated to alleged business expense reimbursements, penalties, and interest for which an IRS Form 1099 will issue.

Uncashed Checks: All Participating Class Members will receive an Individual Settlement Payment based on the calculations detailed below, without needing to make a claim. Checks must be cashed within 180 days. On the 181st day, checks are void and uncashed funds will be transmitted to a charity mutually agreed to by the parties– Race Forward, a non-profit organization whose mission includes supporting youth education to help ensure racial equality as well as developing research and recommendations for racially equitable communications in workforce development.

II. Calculation of Individual Settlement Payments

Participating Class Members – i.e., all Class Members who do not submit a timely Request for Exclusion as explained in the “Option 2: Request Exclusion from the Settlement” section below – will receive an Individual Settlement Payment based on the calculation detailed below.

In addition, all “PAGA Employees” – i.e., Class Members employed in the role of “Tax Support” (job code: CTS11) from August 27, 2019, to August 7, 2020, – will receive a prorated portion of the 25% of the PAGA Award based on their prorated number of pay periods during the PAGA period using the calculation detailed below.

Pay Period Calculations - Class: Intuit will calculate the total number of pay periods that all Class Members who do not opt out (i.e., "Participating Class Members") worked during the Class Period ("Total Class Pay Periods"). The value of each pay period shall be determined by the Settlement Administrator by dividing the Net Distribution Fund (less the 25% of the PAGA Award to be distributed to PAGA Employees) by the total number of pay periods worked by Participating Class Members during the Class Period ("Class Pay Period Value").

PAGA Employee Calculations: For PAGA Employees, Intuit will calculate the total number of pay periods that each PAGA Employee worked during the PAGA Period ("Total PAGA Pay Periods"). The value of each PAGA Pay Period shall be determined by the Settlement Administrator by dividing the 25% of the PAGA Award allocated for PAGA Employees by the Total PAGA Pay Periods for all PAGA Employees ("PAGA Pay Period Value"). A Class Member who is also a PAGA Employee will receive a payment under this section even if they opt-out of the Class settlement and will be bound by the release of the PAGA claims released through this Settlement.

Individual Settlement Payments: To determine the "Individual Settlement Payment" for each Class Member, the Settlement Administrator will multiply the individual's Total Class Pay Periods by the Class Pay Period Value (if the Class Member is a Participating Class Member) and the individual's Total PAGA Pay Periods by the PAGA Pay Period Value (not all Class Members will receive the PAGA payment). The Individual Settlement Payment will be reduced by any required legal deductions.

As an example only, if the 25% of the employees' share of the PAGA Award is \$2,500 and the remainder of the Net Distribution fund is \$66,000 (i.e., the Net Distribution fund in total is \$68,500) and the Total Class Pay Periods are 1,276 and the Total PAGA Pay Periods are 479, then:

- The Class Pay Period Value would be: \$51.72 (i.e., $\$66,000 \div 1,276$).
- The PAGA Pay Period Value would be: \$5.22 (i.e., $\$2,500 \div 479$)

A Participating Class Member who worked 12 pay periods during the Class Period, with 10 of those pay periods also being during the PAGA Period would then receive \$672.84 (minus applicable withholdings for the wage portion of the payment) (i.e., [the Class Pay Period Value of $\$51.72 \times 12 = \620.64] + [the PAGA Pay Period Value of $\$5.22 \times 10 = \52.20].)

IV. Release of Claims by Participating Class Members

Unless you request to be excluded from the Settlement, you will be unable to sue, continue to sue or be a part of any other lawsuit against Intuit and other Released Parties (defined below) regarding the "Class Member Released Claims" in this Settlement. Further information about, and the definition of, the Class Member Released Claims is provided below.

A. Released Parties

As of the Effective Date (as defined in the Settlement Agreement), any Class Member who has not excluded herself/himself from the Settlement will release Intuit, and its subsidiaries, affiliates and/or parents; employee benefit plans sponsored or maintained by any of the foregoing; its attorneys, and its respective successors and predecessors in interest; all of its respective officers, directors, employees, administrators, fiduciaries, trustees, beneficiaries and agents; and each of its past, present and future officers, directors, shareholders, employees, agents, principals, heirs, representatives, accountants, auditors, consultants, insurers and reinsurers (“Released Parties”) from the Class Member Released Claims (defined below).

B. Releases

Class Member Released Claims:

The Class Member Released Claims include all claims for wages, expenses, benefits, debts, liabilities, demands, obligations, guarantees, statutory and civil penalties, damages, interest, attorneys’ fees, costs, and/or other amounts or relief recoverable under state, local or federal law that Plaintiff asserted or could have asserted in the Action – on behalf of herself, the State of California, the Class Members and the PAGA Employees – based on the facts alleged in Plaintiff’s original, Amended, or Second Amended Complaints, including but not limited to: (1) Failure to Pay Minimum, Regular, and Overtime Wages (*e.g.*, for alleged off-the-clock work, etc.) (Cal. Labor Code §§ 510, 1194; IWC Wage Order 4, §§ 3 & 4); (2) Failure to Provide Meal Periods or Compensation in Lieu Thereof (Lab. Code §§ 226.7 and 512; IWC Wage Order 4, § 11); (3) Failure to Provide Paid Rest Periods or Compensation in Lieu Thereof (Lab. Code § 226.7; IWC Wage Order 4, § 12); (4) Failure to Provide One Day’s Rest in Seven (Lab. Code §§ 550, 551, 553, 1198; IWC Wage Order 4, § 3); (5) Unlawful Deduction of Wages (Lab. Code §§ 221, 223, 224); (6) Failure to Reimburse Necessary Business Expenses (*e.g.*, for alleged unpaid expenses for use of personal computer, phone, mortgage/rent, utilities, office supplies, etc.); (Lab. Code § 2802; IWC Wage Order 4, § 7); (7) Failure to Provide Accurate Itemized Wage Statements (Lab. Code § 226); (8) Failure to Timely Pay Wages Due Upon Separation of Employment (Lab. Code §§ 201-203); (9) Unfair Business Practices (Bus. & Prof. Code §§ 17200-17208); (10) PAGA Civil Penalties for Failure to Pay Minimum, Regular, and Overtime Wages (Lab. Code §§ 2698, et seq.); (11) PAGA Civil Penalties for Failure to Provide At Least One Day’s Rest in Seven (Lab. Code §§ 2698, et seq.); (12) PAGA Civil Penalties for Failure to Provide Meal Periods (Lab. Code §§ 2698, et seq.); (13) PAGA Civil Penalties for Failure to Provide Rest Periods (Lab. Code §§ 2698, et seq.); (14) PAGA Civil Penalties for Unlawful Deduction of Wages (Lab. Code §§ 2698, et seq.); (15) PAGA Civil Penalties for Failure to Reimburse Business-Related Expenses (Lab. Code §§ 2698, et seq.); (16) PAGA Civil Penalties for Failure to Provide Accurate Itemized Wage Statements (Lab. Code §§ 2698, et seq.); (17) PAGA Civil Penalties for Failure to Maintain Accurate Records (Lab. Code §§ 2698, et seq.); (18) PAGA Civil Penalties for Failure to Pay Wages Due During and Upon Termination of Employment (Lab. Code §§ 2698, et seq.). “Claims” include without limitation all claims that were alleged or could have been alleged in the Action, whether arising at law, in contract or in equity, and whether for economic or non-economic damages, restitution, injunctive relief, penalties or liquidated damages. “Claims” also include without limitation all claims that Plaintiff

and/or the Class Members may have against the Released Parties (defined above) relating to (i) the payment, taxation and allocation of attorneys' fees and costs to Class Counsel pursuant to this Settlement Agreement and (ii) the payment, taxation and allocation of Plaintiff's Service Award pursuant to this Settlement Agreement.

The Class Member Released Claims include a waiver of the provisions, rights and benefits of Section 1542 of the California Civil Code ("Section 1542") as to all claims that Plaintiff asserted or could have asserted in the Action based on the facts alleged in her Complaints. Section 1542 provides:

A general release does not extend to claims that the creditor or releasing party does not know or suspect to exist in his or her favor at the time of executing the release and that, if known by him or her, would have materially affected his or her settlement with the debtor or released party.

Class Members who do not opt out (i.e., submit a timely Request for Exclusion as explained below) will release the Class Member Released Claims for the time period from August 28, 2016, through **[Response Deadline Date]**, i.e., the deadline for objecting or requesting exclusion from this Settlement (the "Response Deadline").

Plaintiffs Wilkerson's Complete and General Release:

Plaintiff Wilkerson only is agreeing to a Complete and General Release of all claims as part of this Settlement and as consideration for the Service Award specified above.

YOUR OPTIONS REGARDING THIS CLASS ACTION SETTLEMENT

I. First Option: Do Nothing and Receive an Individual Settlement Payment if the Settlement Becomes Final and Binding

You do not need to do anything to participate in this Settlement. If the Settlement becomes binding and you do nothing, you will receive an Individual Settlement Payment. The amount of the Individual Settlement Payment will depend, in part, on the amounts approved by the Court and will be calculated based on the Individual Settlement Payment calculation described above. If you do nothing, you will also be bound by the Settlement and you will be releasing all claims related to the allegations in the Action as explained in the "Release of Claims by Participating Class Members" section above.

II. Second Option: Request Exclusion from the Settlement

If you do not wish to participate in the Settlement for any reason, you must submit a written letter, called a "Request for Exclusion," to the Settlement Administrator.

To be valid, the Request for Exclusion: (1) must contain the full name, address, and last four digits of the social security number of the person requesting exclusion; (2) must be hand signed by the person requesting exclusion; and (3) must state in substance:

“I wish to exclude myself from the Settlement in the action titled *Gail Wilkerson v. Intuit Inc.*, pending in the San Diego County Superior Court, Case No. 37-2020-00030371-CU-OE-CTL. I understand that by requesting to be excluded, I will receive no money from the Settlement.”

To be timely, the Request for Exclusion must be postmarked and mailed to the Settlement Administrator at the address below on or before [Date] (the “Response Deadline”). Requests for Exclusion postmarked after this date may be disregarded.

Wilkerson v. Intuit Inc. Class Action
c/o Phoenix Settlement Administrators

[INSERT ADDRESS]

[INSERT PHONE NUMBER]

Any Class Members who submit a timely and valid Request for Exclusion will NOT receive any money from the Settlement of the class action claims and will not be bound by the terms of the Settlement or the Class Member Released Claims. Any Class Member who submits a timely and valid Request for Exclusion will also not have any right to object, appeal or comment on the Settlement. The only exception is that if you are also a “PAGA Employee” you will still release the Private Attorneys General Act (“PAGA”) claims and receive a portion of the PAGA Award as there is no right to opt out of the PAGA release.

Class Members who do **not** submit a timely and valid Request for Exclusion on or before the Response Deadline will be deemed “Participating Class Members.” As described above, each Participating Class member will receive an Individual Settlement Payment and will be bound by all terms of the Settlement and the Final Approval Order entered in this Action.

III. Third Option: Object to the Settlement

If you do not believe the Settlement is fair, you can object and ask the Court to deny approval of the Settlement. If the Court grants approval over your objection, you will remain a Class Member, will release the Class Member Released Claims for the time period from August 28, 2016, through [Response Deadline Date], and you will still receive an Individual Settlement Payment as described above.

You can object to the Settlement by submitting a “Notice of Objection” to the Court. You may also appear at the Final Approval Hearing, either in person or through your own attorney. If you appear through your own attorney, you are responsible for paying that attorney.

To be valid, the Notice of Objection must contain: (1) your full name, address and last four digits of your social security number; (2) your signature; (3) must state the case name, *i.e.*, *Gail Wilkerson v. Intuit Inc.*, San Diego County Superior Court, the Case No. 37-2020-00030371-CU-OE-CTL, and the specific reasons why you object to the Settlement and whether you intend to appear at the Final Approval Hearing.

To be timely, the Notices of Objection must be postmarked and mailed to the Settlement Administrator at the address below on or before [Date] (the “Response Deadline”).

Wilkerson v. Intuit Inc. Class Action

c/o Phoenix Settlement Administrators
[INSERT ADDRESS]
[INSERT PHONE NUMBER]

Class Members who fail to submit a timely and valid Notice of Objection shall be deemed to have waived any objections and shall be foreclosed from making any objections to the Settlement.

NEXT STEPS

I. The Court's Final Approval Hearing

The Court will hold a Final Approval Hearing on [REDACTED] at [REDACTED] .m. in the San Diego County Superior Court Department C-71, 330 W. Broadway, San Diego, CA 92101, to consider the fairness, adequacy and reasonableness of the proposed Settlement, including without limitation the: Class Counsel Fees Award, Class Counsel Costs Award, Plaintiffs' Service Awards, PAGA Award, Settlement Administration Costs, and Individual Settlement Payments to Participating Class Members.

The Court may reschedule the Final Approval Hearing without further notice to Class Members. Class Members are advised to confirm the hearing date with Class Counsel if they intend to appear at the Final Approval Hearing.

II. How to Obtain Additional Information

This Notice summarizes the proposed Settlement. If you have questions about the Settlement, you can contact the Settlement Administrator at:

Wilkerson v. Intuit Inc. Class Action
c/o Phoenix Settlement Administrators
[INSERT ADDRESS]
[PHONE NUMBER]

You can also request a copy of the full Settlement Agreement from the Settlement Administrator at the address and phone number above.

You may also contact Class Counsel with any questions at:

COHELAN KHOURY & SINGER	DAVTYAN LAW FIRM, INC.
Isam C. Khoury (SBN 58759)	Emil Davtyan (SBN 299363)
ikhoury@ckslaw.com	support@davtyanlaw.com
Michael D. Singer (SBN 115301)	880 E. Broadway
msinger@ckslaw.com	Glendale, CA 91205
J. Jason Hill (SBN 179630)	Telephone: (818) 875-2008/Fax: (818)
jhill@ckslaw.com	722-3974
605 C Street, Suite 200	
San Diego, CA 92101	
Telephone: (619) 595-3001/Fax: (619) 595-3000	

PLEASE DO NOT CONTACT THE COURT, THE CLERK'S OFFICE, INTUIT INC. OR INTUIT'S ATTORNEYS TO INQUIRE ABOUT THIS SETTLEMENT OR THE CLAIM PROCESS.

EXHIBIT B

COHELAN KHOURY & SINGER

Isam C. Khoury (SBN 58759)

ikhoury@ckslaw.com

Michael D. Singer (SBN 115301)

msinger@ckslaw.com

J. Jason Hill (SBN 179630)

jhill@ckslaw.com

605 C Street, Suite 200

San Diego, CA 92101

Telephone: (619) 595-3001/Facsimile: (619) 595-3000

DAVTYAN LAW FIRM, INC.

Emil Davtyan (SBN 299363)

support@davtyanlaw.com

880 E. Broadway

Glendale, CA 91205

Telephone: (818) 875-2008/Facsimile: (818) 722-3974

Attorneys for Plaintiff Gail Wilkerson, on behalf of herself, and all other similarly-situated employees

SUPERIOR COURT OF CALIFORNIA

COUNTY OF SAN DIEGO

GAIL WILKERSON, on behalf of herself
and all other similarly-situated employees,

Plaintiff,

v.

INTUIT, INC., a Delaware corporation; and
DOES 1 through 100, inclusive,

Defendants.

Case No. 37-2020-00030371-CU-OE-CTL

ASSIGNED FOR ALL PURPOSES TO:

The Honorable Gregory W. Pollack

Department C-71

**[PROPOSED] PRELIMINARY APPROVAL
ORDER OF CLASS ACTION AND PAGA
SETTLEMENT**

Date: September 30, 2022

Time: 9:30 a.m.

Dept: C-71

Judge: Honorable Gregory W. Pollack

Reservation: 2501884

[IMAGED FILE]

Complaint filed: August 28, 2020

Trial date: Not set

1 WHEREAS, Plaintiff Gail Wilkerson (“Plaintiff”) has applied to this Court for an order
2 preliminarily approving the settlement of this Action in accordance with a Joint Stipulation of Class
3 and PAGA Representative Action Settlement and Release (the “Settlement” or “Settlement
4 Agreement”), which, together with the exhibits thereto, sets forth the terms and conditions for a
5 proposed settlement and dismissal of the pending Action with prejudice upon the terms and conditions
6 set forth therein; and

7 WHEREAS, the Court has read and considered the Plaintiff’s Motion for Preliminary
8 Approval, the Parties’ Settlement Agreement and the exhibits and declarations thereto;

9 NOW, THEREFORE, IT IS HEREBY ORDERED:

10 1. This Order incorporates by reference the definitions in the Settlement Agreement, and
11 all terms defined therein shall have the same meaning in this Order as set forth in the Settlement
12 Agreement.

13 2. The Court has jurisdiction over the Action and all acts within the Action, and over all
14 the Parties to the Action, including Plaintiff, Class Members, Defendant, and the State of California.

15 3. It appears to the Court on a preliminary basis that the Settlement is fair, adequate and
16 reasonable. Indeed, the Court recognizes the value of the monetary recovery provided to all Class
17 Members and finds that such recovery is fair, adequate and reasonable when balanced against further
18 litigation related to liability and damages issues. It appears that the Parties have conducted significant
19 investigation, formal and informal discovery, research and litigation such that Class Counsel and
20 Defense Counsel are able to reasonably evaluate their respective positions at this time. It further
21 appears to the Court that the proposed Settlement, at this time, will avoid substantial additional costs
22 by all Parties, as well as avoid the risks and delay inherent to further prosecution of the Action. It also
23 appears that the Parties reached the Settlement as the result of intensive, serious and non-collusive,
24 arms-length negotiations facilitated by an experienced and neutral mediator. Thus, the Court finds on
25 a preliminary basis that the Settlement Agreement appears to be within the range of reasonableness of
26 a settlement that could ultimately be given final approval by this Court. Accordingly, the Motion for
27 Preliminary Approval of Class Action Settlement is hereby **GRANTED**.

28 ///

1.1 For purposes of this Settlement only, the Court hereby conditionally certifies a class of Class Members, consisting of all non-exempt employees employed by Intuit Inc. in the State of California in the role of “Tax Support” (job code CTS11) from August 28, 2016, to August 7, 2020 (*i.e.*, the “Class Period”). Should for whatever reason the Settlement not become final, the fact that the Parties were willing to stipulate to certification of the Class as part of the Settlement shall have no bearing on, nor be admissible in connection with, the issue of whether a class should be certified in a non-settlement context.

4. The rights of any potential dissenters to the proposed Settlement are adequately protected in that they may exclude themselves from the Settlement of the Class Member Released Claims, or they may object to the Settlement of the Claims and appear before this Court. However, to do so they must follow the procedures outlined in the Settlement Agreement and Notice of Settlement.

5. The Court finds that the notice of settlement that Plaintiff provided to the California Labor and Workforce Development Agency (“LWDA”) satisfies the notice requirements of the California Private Attorneys General Act (“PAGA”).

6. The Court approves, as to form and content, the proposed Notice of Settlement to Class Members and finds that the method selected for communicating the preliminary approval of the Settlement to Class Members is the best notice practicable under the circumstances, constitutes due and sufficient notice to all persons entitled to notice, and therefore satisfies due process.

7. For Settlement purposes only, the Court hereby appoints Plaintiff Gail Wilkerson as the class representative in this Action. Further, the Court preliminarily approves a Service Award to Plaintiff not to exceed Ten Thousand Dollars (\$10,000).

8. For Settlement purposes only, the Court hereby appoints Isam C. Khoury, Michael D. Singer, and J. Jason Hill of Cohelan Khoury & Singer and Emil Davtyan of the Davtyan Law Firm, Inc. as Class Counsel for Class Members. Further, the Court preliminarily approves a Class Counsel Fees Award not to exceed Fifty Thousand Dollars (\$50,000). As well, the Court preliminarily approves a Class Counsel Costs Award not to exceed Eight Thousand Dollars (\$8,000). The Class Counsel Fees Award and Class Counsel Costs Award will be subject to final approval of the Court.

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1 9. The Court hereby appoints Phoenix Settlement Administrators as the Settlement
2 Administrator to administer the Notice of Settlement pursuant to the terms in the Settlement
3 Agreement.

4 10. To the extent permitted by law, pending a determination as to whether this Settlement
5 should be finally approved, Class Members, whether directly, representatively, or in any other
6 capacity, whether or not such persons have appeared in this Action, shall not institute or prosecute any
7 of the Class Member Released Claims against the Released Parties.

8 11. No later than 21 calendar days after the entry of the Preliminary Approval Order, Intuit
9 shall provide the Settlement Administrator with the Class Information (as defined in the Settlement
10 Agreement). No later than 14 calendar days after receipt of the Class Information, the Settlement
11 Administrator shall use the Class Information to mail the Notice of Settlement to Class Members after
12 conducting a national change of address search and a skip trace for the most current address of all
13 former employee Class Members and will update such addresses as necessary.

14 12. No later than 45 calendar days after the date the Settlement Administrator mails the
15 Notice of Settlement to Class Members (*i.e.*, the Response Deadline), any Class Member requesting
16 exclusion from the Settlement must submit his/her Request for Exclusion by mail to the Settlement
17 Administrator as instructed in the Notice of Settlement. If the Court finally approves this Settlement,
18 Class Members who fail to submit a timely and valid Request for Exclusion on or before the Response
19 Deadline shall be Participating Class Members bound by all terms of the Settlement and the Final
20 Approval Order entered in this Action. To be valid, the Request for Exclusion: (1) must contain the
21 full name, address and last four digits of the social security number of the person requesting exclusion;
22 (2) must be signed by the person requesting exclusion; and (3) must state in substance: "I wish to
23 exclude myself from the Settlement in the action titled *Gail Wilkerson v. Intuit Inc.*, Case No. 37-
24 2020-00030371-CU-OE-CTL, pending in San Diego Superior Court. I understand that by requesting
25 to be excluded, I will receive no money from the Settlement." Any Class Members who submits a
26 timely and valid Request for Exclusion from the Class will not be entitled to any monetary recovery
27 under the Settlement (except for their prorated portion of the PAGA Award, if applicable) and will not
28 be bound by the terms of the Settlement as it relates to the Class Member Released Claims (except for

1 the release of the PAGA claims, which will bind all PAGA Employees regardless of whether they
2 submit a Request for Exclusion). Any Class Members who submits a timely and valid Request for
3 Exclusion from the Class will not have any right to object, appeal or comment on the Settlement.

4 13. No later than 45 calendar days after the Response Deadline, any Class Member wishing
5 to object or comment upon the Settlement must submit her/his Notice of Objection by filing it with
6 the Court or mailing it to the Court as instructed in the Notice of Settlement. Class Members who fail
7 to submit a timely and valid Notice of Objection shall be deemed to have waived any objections and
8 shall be foreclosed from making any objections to the Settlement.

9 14. The proposed Second Amended Complaint attached as Exhibit D to the Settlement
10 Agreement is approved. Plaintiff is to file the Second Amended Complaint within five (5) court days
11 of entry of this Order.

12 15. The Final Approval Hearing shall be held at _____, 2022 at ___m., in the San
13 Diego County Superior Court, Department C-71, located at 330 W. Broadway, San Diego, CA 92101,
14 to consider the fairness, adequacy and reasonableness of the proposed Settlement, including without
15 limitation the: Class Counsel Fees Award, Class Counsel Costs Award, Plaintiff's Service Award,
16 PAGA Award, Settlement Administration Costs, and Individual Settlement Payments to Participating
17 Class Members.

18 16. This Settlement is not a concession or admission and shall not be used against Intuit or
19 any of the Released Parties as an admission or indication with respect to any claim of any fault or
20 omission by Intuit or any of the Released Parties. Whether the Settlement is finally approved, neither
21 the Settlement, nor any document, statement, proceeding or conduct related to the Settlement, nor any
22 reports or accounts thereof, shall in any event be: (a) construed as, offered or admitted in evidence as,
23 received as or deemed to be evidence for any purpose adverse to the Released Parties, including, but
24 not limited to, evidence of a presumption, concession, indication or admission by Intuit or any of the
25 Released Parties of any liability, fault, wrongdoing, omission, concession or damage; or (b) disclosed,
26 referred to, or offered or received in evidence against any of the Released Parties in any further
27 proceeding in the Action, or in any other civil, criminal or administrative action or proceeding, except
28 for purposes of enforcing the Settlement. The Court's findings are for purposes of conditionally

1 certifying the class of Class Members in the context of this Settlement and will not have any claim or
2 issue or evidentiary preclusion or estoppel effect in any other action against Intuit or any of the
3 Released Parties or in this litigation if the Settlement is not finally approved. If for any reason the
4 Court does not execute and file a Final Approval Order, or if the Effective Date, as defined in the
5 Settlement Agreement, does not occur for any reason whatsoever, the Settlement Agreement and all
6 evidence and proceedings had in connection therewith shall be without prejudice to the *status quo ante*
7 rights of the Parties to the Action, as more specifically set forth in the Settlement Agreement, and this
8 Preliminary Approval Order shall be rendered null and void and shall be vacated.

9 17. Pending further orders of this Court, all proceedings in this matter except those
10 contemplated in this Preliminary Approval Order and in the Settlement Agreement are stayed.

11 18. The Court expressly reserves the right to adjourn or continue the Final Approval
12 Hearing from time to time without further notice to Class Members.

13 **IT IS SO ORDERED.**

14
15 Dated: _____

16 HONORABLE GREGORY POLLACK
17 JUDGE OF THE SUPERIOR COURT
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EXHIBIT C

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**SUPERIOR COURT OF CALIFORNIA
COUNTY OF SAN DIEGO**

GAIL WILKERSON, on behalf of herself
and all other similarly-situated employees,

Plaintiff,

v.

INTUIT, INC., a Delaware corporation;
and DOES 1 through 100, inclusive,

Defendants.

Case No. 37-2020-00030371-CU-OE-CTL

ASSIGNED FOR ALL PURPOSES TO JUDGE
GREGORY POLLACK, DEPT. C-71

**[PROPOSED] FINAL JUDGMENT AND
ORDER GRANTING FINAL APPROVAL
OF CLASS AND PAGA ACTION
SETTLEMENT**

Complaint Filed: August 28, 2020

1 WHEREAS, this matter has come before the Court for hearing pursuant to the Preliminary
2 Approval Order dated [REDACTED], for final approval of the Settlement as set forth in the Joint
3 Stipulation of Class and PAGA Representative Action Settlement and Release (the “Settlement” or
4 “Settlement Agreement”), and the Court having considered all papers filed and the proceedings had
5 and otherwise being fully informed, **THE COURT HEREBY MAKES THE FOLLOWING**
6 **DETERMINATIONS AND ORDERS:**

7 1. This Order incorporates by reference the definitions in the Settlement Agreement and
8 all terms defined therein shall have the same meaning in this Order as set forth in the Settlement
9 Agreement.

10 2. This Court has jurisdiction over the subject matter of this litigation and over all Parties
11 to this litigation, including the Plaintiff and Class Members.

12 3. Pursuant to the Preliminary Approval Order, the appointed Settlement Administrator,
13 Phoenix Settlement Administrators, mailed a Notice of Settlement to all known Class Members by
14 First Class U.S. Mail. The Notice of Settlement fairly and adequately informed Class Members of the
15 terms of the proposed Settlement and the benefits available to Class Members thereunder. The Notice
16 of Settlement further informed Class Members of the pendency of the Action, of the proposed
17 Settlement, of Class Members’ right to receive their share of the Settlement, of the scope and effect of
18 the Settlement’s Class Member Released Claims, of the preliminary Court approval of the proposed
19 Settlement, of exclusion and objection timing and procedures, of the date and location of the Final
20 Approval Hearing, and of the right to file documentation in support of or in opposition to the
21 Settlement and to appear in connection with the Final Approval Hearing. Class Members had adequate
22 time to consider this information and to use the procedures identified in the Notice. The Court finds
23 and determines that this notice procedure afforded adequate protections to Class Members and
24 provides the basis for the Court to make an informed decision regarding approval of the Settlement
25 based on the responses of Class Members. The Court finds and determines that the Notice provided
26 in the Action was the best notice practicable, which satisfied the requirements of law and due process.

27 4. In response to the Notice of Settlement, [REDACTED] Class Members objected to the Settlement
28 and [REDACTED] Class Members submitted a Request for Exclusion from the Settlement.

1 5. The Court hereby finds that the Parties' notice of the proposed Settlement submitted to
2 the Labor and Workforce Development Agency ("LWDA") fully and adequately complied with the
3 notice requirements of the Private Attorneys General Act ("PAGA"), California Labor Code § 2699(1).

4 6. The Court finds that the Settlement offers significant monetary recovery to all Class
5 Members and finds that such recovery is fair, adequate and reasonable when balanced against further
6 litigation related to liability and damages issues. The Court further finds that the Parties have
7 conducted significant investigation, formal and informal discovery, research and litigation such that
8 Class Counsel and Defense Counsel are able to reasonably evaluate their respective positions at this
9 time. The Court finds that the proposed Settlement, at this time, will avoid substantial additional costs
10 by all Parties, as well as avoid the risks and delay inherent to further prosecution of the Action. The
11 Court further finds that the Parties reached the Settlement as the result of intensive, serious and non-
12 collusive, arms-length negotiations. Thus, the Court approves the Settlement set forth in the
13 Settlement Agreement and finds that the Settlement is, in all respects, fair, adequate and reasonable
14 and directs the Parties to effectuate the Settlement according to its terms.

15 7. The Court hereby orders the Settlement Administrator to distribute the Individual
16 Settlement Payments to Class Members in accordance with the provisions of the Settlement.

17 8. For purposes of this Final Approval Order and for this Settlement only, the Court
18 hereby certifies the class of Class Members as defined in the Settlement Agreement.

19 9. For purposes of this Final Approval Order and this Settlement only, the Court hereby
20 confirms the appointment of Plaintiff Gail Wilkerson as the class representative for the Class
21 Members. Further, the Court finally approves the Service Award to Plaintiff, as fair and reasonable,
22 in the total amount of [REDACTED] Dollars (\$ [REDACTED]). The Court hereby orders
23 the Settlement Administrator to distribute the Service Award to the Plaintiff in accordance with the
24 provisions of the Settlement.

25 10. For purposes of this Final Approval Order and this Settlement only, the Court hereby
26 confirms the appointment of Isam C. Khoury, Michael D. Singer, and J. Jason Hill of Cohelan Khoury
27 & Singer and Emil Davtyan of the Davtyan Law Firm, Inc. as Class Counsel for the Class Members.
28 Further, the Court finally approves a Class Counsel Fees Award, as fair and reasonable, of

1 [REDACTED] Dollars (\$ [REDACTED]), which will be distributed as \$ [REDACTED] (or
2 [REDACTED]%) to the law firm of Cohelan Khoury & Singer and \$ [REDACTED] (or [REDACTED]%) to Davtayan Law Firm,
3 Inc. As well, the Court finally approves a Class Counsel Costs Award, as fair and reasonable, of
4 [REDACTED] Dollars (\$ [REDACTED]), which will be distributed as \$ [REDACTED] to
5 Cohelan Khoury & Singer and \$ [REDACTED] to Davtayan Law Firm, Inc. Class Counsel's receipt of
6 the Class Counsel Fees Award and Class Counsel Costs Award shall fully satisfy all fees and litigation
7 costs incurred by Class Counsel that represented Plaintiffs and Class Members in the Action. Intuit's
8 payment of the Court-awarded attorneys' fees and costs shall constitute full satisfaction of Intuit's
9 obligation to pay any person, attorney, or law firm for attorneys' fees, costs, and expenses incurred on
10 behalf of the Plaintiffs and the Class Members. The Court hereby orders the Settlement Administrator
11 to distribute the Class Counsel Fees Award and Class Counsel Costs Award payments to Class Counsel
12 in accordance with the provisions of the Settlement.

13 11. For purposes of this Final Approval Order and this Settlement only, the Court hereby
14 confirms the appointment of Phoenix Settlement Administrators as the Settlement Administrator to
15 administer the Settlement of this matter as more specifically set forth in the Settlement Agreement and
16 further finally approves Settlement Administration Costs, as fair and reasonable, of
17 [REDACTED] Dollars (\$ [REDACTED]).

18 12. As of the Effective Date, all Participating Class Members shall be deemed to have
19 released the Released Parties from all Class Member Released Claims, as defined in the Settlement
20 Agreement. All Participating Class Members, as of the Effective Date, are hereby forever barred and
21 enjoined from prosecuting the Class Member Released Claims against the Released Parties.

22 13. The Class Member Released Claims include, but are not limited to, a release by
23 Plaintiff, on behalf of herself, the State of California, and all PAGA Employees of all Claims (as
24 defined in the Settlement Agreement) under PAGA against the Released Parties. As of the Effective
25 Date, Plaintiff, the State of California, and all PAGA Employees, are hereby forever barred and
26 enjoined from prosecuting the Class Member Released Claims under PAGA against Intuit and the
27 Released Parties.
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1 14. After Settlement administration has been completed in accordance with the Settlement
2 Agreement, and in no event later than 180 days after the Effective Date, the Parties shall file a report
3 with this Court certifying compliance with the terms of the Settlement.

4 15. Neither this Final Approval Order, the Settlement Agreement, nor any document
5 referred to herein, nor any action taken to carry out the Settlement Agreement is, may be construed as,
6 or may be used as an admission by or against Intuit or any of the other Released Parties of any fault,
7 wrongdoing or liability whatsoever. Nor is this Final Approval Order a finding of the validity of any
8 claims in the Action or of any wrongdoing by Intuit or any of the other Released Parties. The entering
9 into or carrying out of the Settlement Agreement, and any negotiations or proceedings related thereto,
10 shall not in any event be construed as, or deemed to be evidence of, an admission or concession with
11 regard to the denials or defenses by Intuit or any of the other Released Parties and shall not be offered
12 in evidence against Intuit or any of the Released Parties in any action or proceeding in any court,
13 administrative agency or other tribunal for any purpose whatsoever other than to enforce the provisions
14 of this Final Approval Order, the Settlement Agreement, or any related agreement or release.
15 Notwithstanding these restrictions, any of the Released Parties may file in the Action or in any other
16 proceeding this Final Approval Order, the Settlement Agreement, or any other papers and records on
17 file in the Action as evidence of the Settlement and to support a defense of res judicata, collateral
18 estoppel, release, waiver or other theory of claim preclusion, issue preclusion or similar defense.

19 16. If the Settlement does not become final and effective in accordance with the terms of
20 the Settlement Agreement, resulting in the return and/or retention of the Settlement funds to Intuit
21 consistent with the terms of the Settlement, then this Final Approval Order and all orders entered in
22 connection herewith, including without limitation any order certifying the class of Class Members,
23 appointing class representatives or Class Counsel, shall be rendered null and void and shall be vacated.

24 17. The Court hereby enters judgment, with prejudice, for the reasons set forth above, and
25 in accordance with the terms set forth in the Settlement Agreement.

26 18. Without affecting the finality of this Final Approval Order in any way, this Court
27 hereby retains continuing jurisdiction over the interpretation, implementation and enforcement of the
28 Settlement and all orders and judgments entered in connection therewith.

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IT IS SO ORDERED.

Dated: _____

HONORABLE GREGORY POLLACK
JUDGE OF THE SUPERIOR COURT

EXHIBIT D

COHELAN KHOURY & SINGER

Isam C. Khoury (SBN 58759)

ikhoury@ckslaw.com

Michael D. Singer (SBN 115301)

msinger@ckslaw.com

J. Jason Hill (SBN 179630)

jhill@ckslaw.com

605 C Street, Suite 200

San Diego, CA 92101

Telephone: (619) 595-3001/Facsimile: (619) 595-3000

DAVTYAN LAW FIRM, INC.

Emil Davtyan (SBN 299363)

support@davtyanlaw.com

880 E. Broadway

Glendale, CA 91205

Telephone: (818) 875-2008/Facsimile: (818) 722-3974

Attorneys for Plaintiff Gail Wilkerson, on behalf of herself, and all other similarly-situated employees and as a Representative for Aggrieved Employees on behalf of the California Labor and Workforce Development Agency

SUPERIOR COURT OF CALIFORNIA

COUNTY OF SAN DIEGO

GAIL WILKERSON, on behalf of herself
and all other similarly-situated employees,

Plaintiff,

v.

INTUIT, INC., a Delaware Corporation; and
DOES 1 through 100, Inclusive,

Defendants.

Case No. 37-2020-00030371-CU-OE-CTL

**[Proposed] SECOND AMENDED CLASS
ACTION [Cal. Code Civ. Proc. § 382] AND
REPRESENTATIVE ACTION [Private
Attorneys General Act of 2004, Labor Code
§§ 2698, *et seq.*] COMPLAINT**

1. Failure to Pay Minimum, Regular, and Overtime Wages (Lab. Code §§ 510, 1194; IWC Wage Order 4, §§ 3 & 4);
2. Failure to Provide Meal Periods or Compensation in Lieu Thereof (Lab. Code §§ 226.7 and 512; IWC Wage Order 4, § 11);
3. Failure to Provide Paid Rest Periods or Compensation in Lieu Thereof (Lab. Code § 226.7; IWC Wage Order 4, § 12);
4. Failure to Provide One Day's Rest in Seven (Lab. Code §§ 550, 551, 553, 1198; IWC Wage Order 4, § 3);
5. Unlawful Deduction of Wages (Lab. Code §§

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- 221, 223, 224);
6. Failure to Reimburse Necessary Business Expenses (Lab. Code § 2802; IWC Wage Order 4, § 7);
 7. Failure to Provide Accurate Itemized Wage Statements (Lab. Code § 226);
 8. Failure to Timely Pay Wages Due Upon Separation of Employment (Lab. Code §§ 201-203);
 9. Unfair Business Practices (Bus. & Prof. Code §§ 17200-17208);
 10. PAGA Civil Penalties for Failure to Pay Minimum, Regular, and Overtime Wages (Lab. Code §§ 2698, *et seq.*);
 11. PAGA Civil Penalties for Failure to Provide At Least One Day's Rest in Seven (Lab. Code §§ 2698, *et seq.*);
 12. PAGA Civil Penalties for Failure to Provide Meal Periods (Lab. Code §§ 2698, *et seq.*);
 13. PAGA Civil Penalties for Failure to Provide Rest Periods (Lab. Code §§ 2698, *et seq.*);
 14. PAGA Civil Penalties for Unlawful Deduction of Wages (Lab. Code §§ 2698, *et seq.*);
 15. PAGA Civil Penalties for Failure to Reimburse Business-Related Expenses (Lab. Code §§ 2698, *et seq.*);
 16. PAGA Civil Penalties for Failure to Provide Accurate Itemized Wage Statements (Lab. Code §§ 2698, *et seq.*);
 17. PAGA Civil Penalties for Failure to Maintain Accurate Records (Lab. Code §§ 2698, *et seq.*);
 18. PAGA Civil Penalties for Failure to Pay Wages Due During and Upon Termination of Employment (Lab. Code §§ 2698, *et seq.*);

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DEMAND FOR JURY TRIAL

1 Plaintiff GAIL WILKERSON, on behalf of herself, the general public, all others
2 similarly situated (“Plaintiff” or “WILKERSON”), complains and alleges as follows:

3 **I.**

4 **INTRODUCTION**

5 1. Plaintiff brings this class action pursuant to California Code of Civil Procedure
6 section 382 and representative action pursuant to the Private Attorneys General Act of 2004
7 (“PAGA”), Labor Code sections 2698, *et seq.*, against Defendants Intuit, Inc. (“Defendant Intuit”)
8 and Does 1 through 100 (hereinafter collectively referred to as “Defendants”), as an individual and
9 on behalf of all other similarly situated and all other aggrieved current and former employees of
10 Defendants for failure to pay all wages due including regular, minimum, and overtime wages;
11 failure to provide compliant meal and rest periods or pay compensation in lieu thereof; failure to
12 provide one day’s rest in seven; unlawful deduction of wages; failure to reimburse for necessarily-
13 incurred business-related expenses; failure to pay all wages due and owed during and upon
14 separation of employment; failure to maintain accurate records; and failure to provide accurate
15 itemized wage statements to certain California employees of Defendants. Specifically, during
16 Plaintiff’s employment and the proposed Class’s employment (during the four years prior to the
17 commencement of this action, hereinafter “Class Period”), Defendants willfully, knowingly, and
18 without any legal or factual basis failed to comply with California law or applicable Industrial
19 Welfare Commission (“IWC”) Wage Orders (specifically IWC Wage Order 4-2001) by improperly
20 denying non-exempt employees the protections afforded under the California Labor Code and
21 applicable Wage Orders.

22 2. By this action, Plaintiff Gail Wilkerson (“WILKERSON” or “Plaintiff”), on behalf
23 of herself, and on behalf of all other similarly-situated and aggrieved current and former employees
24 of Defendants based in California, seeks damages and restitution in the recovery of unpaid wages.
25 WILKERSON also seeks payment of “premium wages” for non-compliant meal periods and rest
26 periods, reimbursement of expenses incurred for necessary and reasonable business use, “waiting
27 time” penalty wages for formerly-employed employees who were not paid all wages due at the
28 time of separation from Defendants, and penalties for Defendants’ failure to provide accurate

1 itemized wage statements. Additionally, WILKERSON seeks civil penalties under the PAGA.

2 3. Pursuant to California Labor Code section 558.1, Defendants are the employers of
3 Plaintiff, and/or a person acting on behalf of Plaintiff's employer, who violated, or caused to be
4 violated, any provision regulating minimum wages or hours and days of work in the applicable
5 order of the Industrial Welfare Commission, as well as California Labor Code sections 201, 202,
6 203, 204(a), 226, 226.7, 510, 512, 551, 552, 553, 558, 1193.6, 1194, and 2802.

7 4. Plaintiff brings this lawsuit seeking injunctive relief, restitution, and monetary
8 relief against Defendants, and each of them, on behalf of Plaintiff individually and on behalf of
9 all similarly-situated employees to recover, among other things, unpaid wages and benefits,
10 interest, penalties, attorney' fees and costs pursuant to California Labor Code sections 201, 202,
11 203, 204(a), 223, 218.5, 218.6, 221, 223, 224, 225.5, 226, 226.3, 226.7, 510, 512, 551, 552, 553,
12 558, 1174, 1174.5, 1194, 1197.1, 1198, and 2802, California Code of Civil Procedure section
13 1021.5, and the provisions of IWC Wage Order 4-2001. Plaintiff reserves the right to name
14 additional representatives throughout the State of California.

15 5. Plaintiff has given notice of these claims to the LWDA seeking intervention. As
16 there has been no intervention within 65 days of Plaintiff's written notice to the LWDA,
17 Plaintiff asserts claims for civil penalties as a representative for and on behalf of the State of
18 California in a representative capacity, as provided by the PAGA to the extent permitted by law,
19 as an aggrieved employee who suffered one or more of the alleged violations during all or a
20 significant part of the applicable liability period, or proposed "PAGA Period" (which is defined
21 as any time from one year from the date of the filing for civil penalties under the PAGA,
22 excluding the 65 days as provided by Labor Code section 2699.3(d).)

23 6. A true and correct copy of Plaintiff's August 27, 2020 PAGA notice showing
24 compliance with Labor Code section 2699.3 is attached hereto as Exhibit "A" and demonstrates
25 that Plaintiff is an aggrieved employee and has standing to bring a representative action on
26 behalf of the State of California and the LWDA as a private attorney general. Since no notice of
27 cure has been provided by Defendant Intuit, nor has the LWDA indicated that it intends to
28 investigate within the proscribed 65-day period from the date of mailing of the notice, Plaintiff

1 has asserted PAGA claims herein and brings this action as a “Representative Action” as
2 specifically permitted and authorized by Labor Code section 2699.3(a)(2)(C). By attachment of
3 the Notice letter to the LWDA, and by this reference, all claims as stated therein are inclusive in
4 this Second Amended Complaint and expressly incorporated herein for each and every claim for
5 PAGA civil penalties as set forth below.

6 **II.**

7 **JURISDICTION AND VENUE**

8 7. The California Superior Court has jurisdiction in this matter due to Defendants’
9 violations of Labor Code sections 201, *et seq.*, 500, *et seq.*, 1194, and 2802, Business and
10 Professions Code sections 17200, *et seq.*, the IWC Wage Order(s), and related common law
11 principles.

12 8. Venue as to each Defendant is proper in this judicial district, pursuant to Code of
13 Civil Procedure, section 395. Defendants conduct business in San Diego County, California and
14 each Defendant is within the jurisdiction of this Court for service of process purposes. The
15 unlawful acts alleged have a direct effect on Plaintiff and those similarly situated within the
16 State of California and San Diego County. Defendants employ numerous Class Members in San
17 Diego County. There is no federal question at issue, as the issues are based solely on California
18 statutes and law, including the Labor Code, IWC Wage Orders, Code of Civil Procedure, Civil
19 Code, and Business and Professions Code.

20 9. On information and belief, the California Superior Court has primary and original
21 jurisdiction in this matter because there is no federal question at issue, as the issues herein are
22 based solely on California statutes and law, including the California Labor Code, Industrial
23 Welfare Commission Wage Orders, Code of Civil Procedure, Rules of Court, and Business and
24 Professions Code. No diversity jurisdiction exists sufficient for any removal of action to federal
25 district court, either under 28 U.S.C. sections 1332 or 1332(d) pursuant to the Class Action
26 Fairness Act (“CAFA”). The Plaintiff, the Plaintiff Class, and the Defendants are, by definition,
27 residents of the State of California. The case also falls into the local case or controversy exception
28 to CAFA jurisdiction and contains claims that are not subject to federal jurisdiction. Plaintiff is

1 informed and believes, and based thereupon alleges, removal under the CAFA would be improper
2 and that no federal subject matter jurisdiction exists over the matter.

3 10. Business and Professions Code, section 17203 provides that any person who
4 engages in unfair competition may be enjoined in any court of competent jurisdiction. Business
5 and Professions Code, section 17204 provides that any person, acting on his own behalf, may
6 bring an action in a court of competent jurisdiction.

7 11. The PAGA representative claims pled in this matter are not subject to removal.
8 28 U.S.C. §§ 1332(a)-(d).

9 **III.**

10 **THE PARTIES**

11 **A. The Plaintiff**

12 12. Plaintiff is a resident of the State of California and was employed by Defendants in
13 San Diego County as a non-exempt employee from approximately January 2020 through March
14 2020.

15 **B. The Defendants**

16 13. Plaintiff is informed and believes, and based thereon alleges, that Defendant
17 INTUIT, INC. is a Delaware corporation engaged in business throughout California and in San
18 Diego County, and at all relevant times, employed Plaintiff and other non-exempt employees in
19 San Diego County.

20 14. The true names and capacities, whether individual, corporate, associate, or
21 otherwise, of Defendants sued herein as DOES 1 through 100, inclusive, are currently unknown
22 to Plaintiff, who therefore sues Defendants by such fictitious names under Code of Civil
23 Procedure section 474. Plaintiff is informed and believes, and based on that alleges, each of the
24 Defendants designated as a DOE is legally responsible in some manner for the unlawful acts
25 alleged. Plaintiff will seek leave of court to amend this Complaint to reflect the true names and
26 capacities of the Defendants designated as DOES when those identities become known.

27 15. Plaintiff is informed, believes, and alleges each Defendant acted in all respects
28 pertinent to this action as the agent of the other Defendants, carried out a joint scheme, business

1 plan or policy in all pertinent respects, and the acts of each Defendant are legally attributable to
2 the other Defendants.

3 **IV.**

4 **GENERAL ALLEGATIONS**

5 16. During all, or portions, of the Class Period, Plaintiff and members of the Plaintiff
6 Class were employed by Defendants in the State of California.

7 17. California's Labor Code and Industrial Welfare Commission Wage Order 4-2001
8 require employers, among other things, to pay wages, including minimum, regular and overtime
9 wages for all hours worked, provide compliant meal and rest periods, to maintain accurate
10 records, to furnish each employee with accurate itemized wage statements, reimburse
11 employees for all expenses necessarily incurred in discharge of employment, and to timely pay
12 all wages due during and upon separation of employment.

13 18. Plaintiff commenced her employment with Defendants in approximately January
14 2020, working as a non-exempt employee, providing remote customer support to Defendants'
15 clients. During Plaintiff's employment, she was classified as a non-exempt employee and paid
16 at the hourly rate of \$20 per hour. Plaintiff frequently worked more than 8 hours per day and/or
17 40 hours per week and regularly had to work on the weekends. For example, Plaintiff was paid
18 at her regular hourly rate of \$20 per hour for 111 hours worked in a single pay period. As
19 alleged, Defendants deducted time for meal periods that were not taken and did not pay for all
20 hours worked including time worked during meal periods and off-the-clock. Additionally,
21 Plaintiff had to use her personal cell phone and home computer to complete her duties for
22 Defendants, without reimbursement for these business expenses incurred in the discharge of her
23 duties for Defendants.

24 19. Defendants failed to pay Plaintiff and similarly-situated and aggrieved
25 employees wages for all hours worked, including regular, minimum, and overtime premium
26 wages, failed to provide legally compliant meal and rest periods, failed to provide one day's rest
27 in seven days, failed to provide accurate itemized wage statements, failed to reimburse all
28 necessarily incurred business expenses, failed to maintain accurate records, and failed to pay all

1 wages due during and upon separation of employment. Additionally, Defendants unlawfully
2 deducted wages earned and owed.

3 20. During all, or portions, of the Class Period, Defendants failed to pay Plaintiff and
4 other similarly-situated and aggrieved employees all wages due including overtime premium
5 wages for hours worked in excess of 8 hours per day and/or 40 hours per week. Plaintiff, and on
6 information and belief, other similarly-situated and aggrieved non-exempt employees, worked
7 through meal periods and frequently worked more than 8 hours per day and/or 40 hours per
8 week without receiving all wages, including overtime premium wages, for all hours worked.
9 Defendants unlawfully and knowingly deducted wages from Plaintiff for hours worked,
10 including hours worked during meal periods, and failed to pay any compensation for these
11 hours worked off-the-clock.

12 21. Defendants had a consistent policy which did not provide Plaintiff and members
13 of the Plaintiff Class with duty-free meal periods of at least thirty (30) minutes for shifts of five
14 hours or more, which began before the end of the fifth hour of work, and failed to pay such
15 employees one (1) hour of pay at their regular rate of compensation based on the correct regular
16 rate encompassing commission payments when applicable for each workday the meal period
17 was not provided, as required by California wage and hour laws.

18 22. During all, or portions, of the Class Period, Defendants had a consistent policy
19 which did not authorize or permit Plaintiff and members of the Plaintiff Class to receive rest
20 periods of at least ten (10) minutes per four (4) hours, or major fraction, worked, and failed to
21 pay such employees one (1) hour of pay at their regular rate of compensation for each workday
22 a rest period was not authorized or permitted, as required by California wage and hour laws.

23 23. During the Class Period, Defendants failed to provide Plaintiff and other
24 similarly-situated employees with one day's rest in seven days. Defendants caused Plaintiff and
25 on information and belief, other similarly-situated employees, to work more than seven
26 consecutive days in a workweek without receiving one day's rest in seven, as required under
27 California law.

28 24. During the Class Period, Defendants had a consistent policy of failing to

reimburse Plaintiff and members of the Plaintiff Class for all necessary and reasonable business expenses incurred in the discharge of duties, in violation of California state wage and hour laws. Plaintiff, and on information and belief, other similarly-situated employees, were required to use personal cell phones and computers to perform their duties for Defendants without receiving any reimbursement for these necessarily incurred business expenses.

25. During all, or portions, of the Class Period, Defendants had a consistent policy of failing to timely pay Plaintiff and members of the Plaintiff Class all wages due during their employment and at termination, in violation of California state wage and hour laws.

26. Plaintiff, on behalf of herself and all similarly-situated employees in the State of California, brings this action pursuant to Labor Code sections 201, 202, 203, 204(a), 210, 218.5, 218.6, 221, 223, 224, 225.5, 226(a), 226(h), 226.3, 226.7, 223, 510, 512, 551, 552, 553, 558, 558.1, 1174(d), 1174.5, 1194, 1194.2, 1197, 1197.1, 1198, 1199, and 2802, seeking unpaid wages, meal and rest period premiums, expense reimbursement, penalties, equitable relief, and reasonable attorneys' fees and costs.

27. Plaintiff, on behalf of herself and all Plaintiff Class Members, brings this action pursuant to Business and Professions Code sections 17200-17208, seeking injunctive relief, restitution, and disgorgement of all benefits obtained by Defendants by failing to pay all wages owed.

V.

CLASS ACTION ALLEGATIONS

28. Plaintiff brings this action on behalf of herself, the general public, and all other similarly-situated persons as a class action pursuant to California Code of Civil Procedure section 382. The class which Plaintiff seeks to represent is composed of and defined as follows:

Plaintiff Class:

All individuals employed by Defendants as a non-exempt employee within the State of California at any time since the four years preceding the filing of this Complaint.

29. Plaintiff seeks to certify a Subclass of employees defined as:

Unpaid Wages Subclass

All members of the proposed Plaintiff Class who worked over eight (8) hours of work in one day or forty (40) hours in one week, during the four years preceding the filing of this Complaint.

30. Plaintiff seeks to certify a Subclass of employees defined as:

Meal Period Subclass

All members of the proposed Plaintiff Class who worked one or more work periods in excess of five hours, during the four years preceding the filing of this Complaint.

31. Plaintiff seeks to certify a Subclass of employees defined as:

Rest Period Subclass

All members of the proposed Plaintiff Class who worked one or more work periods in excess of three and a half hours, during the four years preceding the filing of this Complaint.

32. Plaintiff seeks to certify a Subclass for employees defined as:

Seven Consecutive Days Subclass

All members of the proposed Plaintiff Class who worked more than six days in seven without receiving one day's rest therefrom in seven in a workweek, during the four years preceding the filing of this Complaint.

33. Plaintiff seeks to certify a Subclass for employees defined as:

Unpaid Double Time Subclass

All members of the proposed Plaintiff Class who performed work in excess of eight hours on any seventh day of a workweek, during the four years preceding the filing of this Complaint.

34. Plaintiff seeks to certify a Subclass of employees defined as:

Unreimbursed Business Expense Subclass

All members of the proposed Plaintiff Class who were required to use home office facilities, personal cell phone and/or personal computer for business-related purposes and as a result incurred expenses in the discharge of duties for Defendants.

35. Plaintiff seeks to certify a Subclass of employees defined as:

Wage Statement Subclass

All members of the proposed Plaintiff Class who, within one year of the filing of the Complaint, received one or more itemized wage statements that did not include all wages due and/or the accurate number of hours worked.

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3 36. Plaintiff seeks to certify a Subclass of former employees defined as:

4 **Waiting Time Penalty Subclass**

5 All members of the proposed Plaintiff Class whose employment
6 ended at any time during the three years preceding the filing of this
Complaint.

7 37. Plaintiff seeks to certify a Subclass of employees defined as:

8 **UCL Subclass**

9 All members of the proposed Plaintiff Class who were subject to
10 Defendants' pay practices relating to failure to pay wages
including overtime premium wages, failure to pay meal and rest
11 period premium compensation, and failure to timely pay all wages
due at separation from employment, and failure to reimburse all
12 necessary home office expenses without reimbursement.

13 38. Plaintiff reserves the right under Rule 3.765(b), California Rules of Court, to amend
14 or modify the Plaintiff Class description with greater specificity or further division into subclasses
15 or limitation to particular issues.

16 39. This action has been brought and may be maintained as a class action pursuant to
17 Code of Civil Procedure section 382 because there is a well-defined common interest of many
18 persons and it is impractical to bring them all before the court.

19 40. **Ascertainable Class**: The proposed Plaintiff Class and Subclasses are ascertainable
20 in that their members can be identified and located using information contained in Defendants'
21 payroll and personnel records.

22 41. **Numerosity**: The potential quantity of members of the Plaintiff Class and
23 Subclasses as defined is so numerous that joinder of all members would be unfeasible and
24 impractical. The disposition of their claims through this class action will benefit both the parties
25 and this Court. The quantity of members of the Plaintiff Class and Subclasses is unknown to
26 Plaintiff at this time, however, it is estimated that the Plaintiff Class and Subclasses number
27 approximately 100 individuals. The quantity and identity of such membership is readily
28 ascertainable via inspection of Defendants' records.

42. **Typicality**: The claims of Plaintiff for unpaid wages, overtime premium compensation, meal and rest period premiums, wage statement penalties, waiting time penalties, expense reimbursement, interest, and attorneys' fees are typical of the claims of all members of the Plaintiff Class and Subclasses mentioned herein because all members of the Plaintiff Class and Subclasses sustained similar injuries and damages arising out of Defendants' common course of conduct in violation of law, and the injuries and damages of all members of the Plaintiff Class and Subclasses were caused by Defendants' wrongful conduct in violation of law, as alleged herein.

43. **Adequacy**: Plaintiff is an adequate representative of the Plaintiff Class and Subclasses herein, will fairly protect the interests of the members of the Plaintiff Class and Subclasses, has no interests antagonistic to the members of the Plaintiff Class and Subclasses, and will vigorously pursue this suit via attorneys who are competent, skilled, and experienced in litigating matters of this type. Class Counsel is competent and experienced in litigating large employment law class actions.

44. **Superiority**: A class action is superior to other available means for fair and efficient adjudication of the claims of the Plaintiff Class and would be beneficial for the parties and the Court. Class action treatment will allow a large number of similarly-situated persons to prosecute their common claims in a single forum, simultaneously, efficiently, and without the unnecessary duplication of effort and expense numerous individual actions would require. The damages suffered by each Plaintiff Class Member are relatively small in the sense pertinent to class action analysis, and the expense and burden of individual litigation would make it extremely difficult or impossible for individual Plaintiff Class Members to seek and obtain individual relief. A class action will serve an important public interest by permitting such individuals to effectively pursue recovery of sums owed to them. Class litigation also prevents the potential for inconsistent or contradictory judgments raised by individual litigation.

45. The predominating common questions of law and fact include, without limitation:

- a. Whether Defendants compensated Plaintiff and members of the Plaintiff Class for all hours worked, including overtime wages for all hours worked in excess of

- 1 8 hours per day and/or 40 hours per week and hours worked during meal periods;
- 2 b. Whether Defendants provided legally compliant off-duty meal periods on eligible
- 3 workdays;
- 4 c. Whether Defendants provided legally compliant, duty-free rest periods on
- 5 eligible workdays;
- 6 d. Whether Defendants paid twice the regular of pay for hours worked in excess of
- 7 eight hours on any seventh day in the workweek;
- 8 e. Whether Defendants provided one day's rest in seven days during each
- 9 workweek;
- 10 f. Whether Defendants unlawfully deducted wages in violation of Labor Code
- 11 sections 221-224;
- 12 g. Whether Defendants reimbursed Plaintiff Class Members for all business-related
- 13 expenses incurred in the discharge of duties, including home office, including a
- 14 reasonable portion of all related expenses such as utilities, mortgage and/or rent,
- 15 insurance, home computer, home internet, personal cell phone and other office
- 16 space related expenses incurred in proportion to the time worked for Defendant;
- 17 h. Whether Defendants maintained accurate records for Plaintiff Class Members
- 18 pursuant to Labor Code section 1174(d) and Section 7 of the applicable IWC
- 19 Wage order;
- 20 i. Whether Defendants provided Plaintiff Class Members with accurate itemized
- 21 wage statements pursuant to Labor Code section 226;
- 22 j. Whether Defendants timely paid wages due during and upon separation of
- 23 employment pursuant to Labor Code sections 201, 202, 203, and 204(a);
- 24 k. Whether Defendants violated sections 17200, *et seq.* of the Business and
- 25 Professions Code; Labor Code sections 226 and 1194, IWC Wage Order 4-2001,
- 26 and other applicable IWC Wage Orders which constitutes a violation of
- 27 fundamental public policy;
- 28 h. Whether Plaintiff Class and Subclass Members are entitled to equitable relief

pursuant to Business and Professions Code, sections 17200, *et seq.*

VI.

CAUSES OF ACTION

FIRST CAUSE OF ACTION

**FAILURE TO PAY MINIMUM, REGULAR, AND OVERTIME WAGES
[Labor Code §§ 510, 1194, 1194.2, 1197, 1197.1, 1198; IWC Wage Order 4-2001, §§ 3, 4]**

46. Plaintiff hereby incorporates all preceding paragraphs of this Complaint.

47. Labor Code section 510 provides in pertinent part: “Eight hours of labor constitutes a day’s work. Any work in excess of 8 hours in one workday and any work in excess of 40 hours in any one workweek and the first eight hours worked on the seventh day of work in any one workweek shall be compensated at the rate of no less than one and one-half times the regular rate of pay for an employee. Any work in excess of 12 hours in one day shall be compensated at the rate of no less than twice the regular rate of pay for an employee. In addition, any work in excess of eight hours on any seventh day of a workweek shall be compensated at the rate of no less than twice the regular rate of pay of an employee.”

48. Labor Code section 1194(a) states: “Notwithstanding any agreement to work for a lesser wage, any employee receiving less than the legal minimum wage or the legal overtime compensation applicable to the employee is entitled to recover in a civil action the unpaid balance of the full amount of this minimum wage or overtime compensation, including interest thereon, reasonable attorney’s fees, and costs of suit.”

49. Labor Code section 1194.2 states: “In any action under Section 98, 1193.6, 1194, or 1197.1 to recover wages because of the payment of a wage less than the minimum wage fixed by an order of the commission or by statute, an employee shall be entitled to recover liquidated damages in an amount equal to the wages unlawfully unpaid and interest thereon.”

50. Labor Code section 1194.2 provides for liquidated damages equal to unlawfully unpaid minimum wages, with interest.

51. Labor Code section 1197 states: “The minimum wage for employees fixed by the commission is the minimum wage to be paid to employees, and the payment of a less wage than minimum wage so fixed is unlawful.”

52. Labor Code section 1197.1 states: “Any employer or other person acting either individually or as an officer, agent, or employee of another person, who pays or causes to be paid to any employee a wage less than the minimum fixed by an order of the commission shall be subject to a civil penalty, restitution of wages, liquidated damages payable to the employee, and any applicable penalties imposed pursuant to Section 203 as follows: 1) For any initial violation that is intentionally committed, one hundred dollars (\$100) for each underpaid employee for each pay period for which the employee is underpaid...2) For each subsequent violation for the same specific offense, two hundred fifty dollars (\$250) for each underpaid employee for each pay period for which the employee is underpaid regardless of whether the initial violation is intentionally committed.”

53. Labor Code section 1198 states: “The maximum hours of work and the standard conditions of labor fixed by the commission shall be the maximum hours of work and the standard conditions of labor for employees. The employment of any employee for longer hours than those fixed by the order or under conditions of labor prohibited by the order is unlawful.”

54. Pursuant to the “Minimum Wages” and “Hours & Days of Work” Sections of the applicable Wage Order, an employer may not pay employees less than the applicable minimum wage for all hours worked and provides that an employer may not pay non-exempt employees less than the applicable overtime rate for all overtime hours worked.

55. By their failure to pay all wages, including minimum and/or overtime wages, for hours worked over eight (8) hours in one day or forty (40) hours in one week, Defendants failed to pay overtime wages and violated provisions of Labor Code section 1194 and IWC Wage Order 4-2001.

56. Plaintiff and on information and belief, other similarly-situated employees regularly worked overtime hours over eight (8) hours in one day or forty (40) hours in one week, including hours worked during meal periods, and were not paid wages, including overtime premium wages, for all hours worked. Defendants failed to pay Plaintiff and other similarly-situated employees all wages for all hours worked, including minimum wages and overtime premium compensation, as in accordance with California law. For example, Plaintiff

1 was paid at her regular hourly rate of \$20 per hour for 111 hours worked in a single pay period.
2 As alleged, Defendants deducted time for meal periods that were not taken and did not pay for
3 all hours worked including time worked during meal periods and off-the-clock. On information
4 and belief, Defendants did not pay all wages, including overtime and double time wages, for
5 hours worked in excess of eight hours on the seventh consecutive day in a workweek.

6 57. As a direct result, Plaintiff and members of the Unpaid Wages Subclass have
7 suffered, and continue to suffer, substantial losses related to the use and enjoyment of such
8 wages, including lost interest on such monies and expenses and attorney's fees in seeking to
9 compel Defendants to fully perform their obligation under state law, all to their respective
10 damage in amounts according to proof at trial and within the jurisdictional limitations of this
11 Court.

12 58. Defendants' unlawful acts deprived Plaintiff and members of the Unpaid Wages
13 Subclass Plaintiff seeks to represent of minimum, regular, and/or overtime wages in amounts to
14 be determined at trial, and they are entitled to recover these amounts, along with liquidated
15 damages for unpaid regular or minimum wages, interest, attorneys' fees, and costs.

16 59. Plaintiff seeks to recover in a civil action the unpaid balance of the full amount
17 of the unpaid wages resulting from Defendants' minimum wage violations including interest
18 thereon, reasonable attorney's fees and costs of suit, penalties, and liquidated damages to the
19 fullest extent permissible including those permitted pursuant to Labor Code sections 218.6,
20 1194, 1194.2, 1197.1, and Code of Civil Procedure section 1021.5.

21 60. Plaintiff, on behalf of herself and the members of the Unpaid Wages Subclass,
22 requests relief as described below.

23 **SECOND CAUSE OF ACTION**
24 **FAILURE TO PROVIDE MEAL PERIODS OR COMPENSATION IN LIEU THEREOF**
25 **[Labor Code §§ 226.7, 512, 1198; IWC Wage Order 4-2001, § 11]**

26 61. Plaintiff hereby incorporates all preceding paragraphs of this Complaint.

27 62. Labor Code section 226.7(b) provides: "An employer shall not require an
28 employee to work during any meal...period mandated pursuant to an applicable statute, or
applicable regulation, standard, or order of the Industrial Welfare Commission..."

63. Labor Code section 512(a) provides: “An employer may not employ an employee for a work period of more than five hours per day without providing the employee with a meal period of not less than 30 minutes, except that if the total work period per day of the employee is no more than six hours, the meal period may be waived by mutual consent of both the employer and employee. An employer may not employ an employee for a work period of more than 10 hours per day without providing the employee with a second meal period of not less than 30 minutes...”

64. Labor Code section 1198 states: “The maximum hours of work and the standard conditions of labor fixed by the commission shall be the maximum hours of work and the standard conditions of labor for employees. The employment of any employee for longer hours than those fixed by the order or under conditions of labor prohibited by the order is unlawful.”

65. IWC Wage Order 4-2001, section 11 provides, in part, “that no employer shall employ any person for a work period of more than five (5) hours without a meal period of not less than 30 minutes, except that when a work period of not more than six (6) hours will complete the day’s work the meal period may be waived by mutual consent of the employer and the employee.” Subsection D of IWC Wage Order 4-2001, section 11 further provides that employees in the health care industry who work shifts in excess of 8 total hours in a workday may voluntarily waive their right to one of their two meal periods if a valid waiver is signed by the employee and the employer. Subsection B of IWC Wage Order 4-2001, section 11 further provides that if an employer fails to provide an employee a meal period in accordance with the applicable provisions of this order, the employer shall pay the employee one (1) hour of pay at the employee’s regular rate of compensation for each workday that the meal period is not provided.

66. Plaintiff and, on information and belief, members of the Meal Period Subclass were not provided with off-duty 30-minute meal periods for each work period of more than five hours. Defendants automatically deducted 30 minutes from each workday for a meal period, which was unpaid, despite the fact that Plaintiff had to continue to work during meal periods to complete all of her duties for Defendants.

1 67. Defendants failed to pay for hours worked during meal periods and failed to pay
2 meal premium compensation on work periods in which a legally compliant meal period was not
3 provided, as required under California law.

4 68. Defendants failed to provide Plaintiff and other similarly-situated employees
5 with lawful meal periods and failed to pay premium compensation equal to one hour of pay at
6 the employee's regular rate of pay for each workday that a duty-free meal period was not
7 provided in accordance with California law. Furthermore, Defendants failed to inform Plaintiff
8 and other similarly-situated non-exempt employees of their right to meal periods and failed to
9 record meal periods.

10 69. Because Defendants failed to provide meal periods, they are liable to Plaintiff
11 and members of the Meal Period Subclass for one hour of additional premium pay at the regular
12 rate of compensation for each workday that the meal periods were not provided, pursuant to
13 Labor Code section 226.7 and IWC Wage Order 4-2001, section 11(B).

14 70. As a direct result of Defendants' violations alleged herein, Plaintiff and members
15 of the Meal Period Subclass have suffered and continue to suffer substantial losses related to the
16 use and enjoyment of such wages, including lost interest on such monies and expenses and
17 attorney's fees in seeking to compel Defendants to fully perform their obligation under state
18 law, all to their respective damage in amounts according to proof at trial and within the
19 jurisdictional limitations of this Court.

20 71. Pursuant to Labor Code sections 226.7 and 512, the Plaintiff and members of the
21 Meal Period Subclass seek the payment of all meal period compensation which they are owed,
22 according to proof.

23 72. By failing to provide off-duty and uninterrupted meal periods of at least thirty
24 (30) minutes during work periods of more than five (5) hours, which began before the end of the
25 fifth hour of work, and failing to pay such employees premium wages of one (1) hour of pay at
26 their regular rate of compensation for each workday the meal period was not provided,
27 Defendants willfully violated the provisions of Labor Code sections 226.7 and 512, and section
28 11 of IWC Wage Order No. 4-2001.

73. As a direct result of Defendants' violations alleged herein, Plaintiff and members of the Meal Period Subclass have suffered and continue to suffer substantial losses related to the use and enjoyment of such wages, including lost interest on such monies and expenses and attorney's fees in seeking to compel Defendants to fully perform their obligation under state law, all to their respective damage in amounts according to proof at trial and within the jurisdictional limitations of this Court.

74. Defendants' unlawful acts deprived Plaintiff and members of the Meal Period Subclass Plaintiff seeks to represent of premium wages and/or other compensation in amounts to be determined at trial, and they are entitled to recover such amounts, plus interest, attorneys' fees, and costs.

75. Plaintiff seeks to recover in a civil action the unpaid balance of the full amount of the unpaid wages resulting from Defendants' meal period violations including interest thereon, reasonable attorney's fees and costs of suit, and penalties to the fullest extent permissible including those permitted pursuant to Labor Code sections 226.7 and 512, and Code of Civil Procedure section 1021.5.

76. Plaintiff, on behalf of herself and members of the Meal Period Subclass, requests relief as described below.

THIRD CAUSE OF ACTION
FAILURE TO PROVIDE PAID REST PERIODS OR COMPENSATION IN LIEU
THEREOF
[Labor Code § 226.7, 512; IWC Wage Orders 4-2001, § 12]

77. Plaintiff hereby incorporates all preceding paragraphs of this Complaint.

78. Labor Code section 226.7(b) provides: "An employer shall not require an employee to work during any...rest...period mandated pursuant to an applicable statute, or applicable regulation, standard, or order of the Industrial Welfare Commission..."

79. IWC Wage Order 4-2001, section 12(A) states that every employer shall authorize and permit all employees to take rest periods, which insofar as practicable shall be in the middle of each work period. The authorized rest period time shall be based on the total hours worked daily at the rate of ten (10) minutes net rest time per four (4) hours or major

1 fraction thereof. However, a rest period need not be authorized for employees whose total daily
2 work time is less than three and one-half (3 ½) hours. Authorized rest period time shall be
3 counted as hours worked, for which there shall be no deduction from wages.

4 80. IWC Wage Order 4-2001, section 12(B) states that if an employer fails to
5 provide an employee a rest period in accordance with the applicable provisions of this Order,
6 the employer shall pay the employee one (1) hour of pay at the employee's regular rate of
7 compensation for each work day that the rest period is not provided.

8 81. Defendants failed to provide Plaintiff and, on information and belief, members of
9 the Rest Period Subclass with lawful rest periods and failed to pay premium compensation equal
10 to one hour of pay at the employee's regular rate of pay for each workday that a rest period was
11 not provided in accordance with California law. Due to the demands of the job, Plaintiff and
12 other similarly-situated employees were incentivized to forego taking duty-free rest periods in
13 order to timely complete all work tasks as required by Defendants.

14 82. As a direct result of Defendants' violations alleged herein, Plaintiff and members
15 of the Rest Period Subclass have suffered, and continue to suffer, substantial losses related to
16 the use and enjoyment of such wages, including lost interest on such monies and expenses and
17 attorney's fees in seeking to compel Defendants to fully perform their obligation under state
18 law, all to their respective damage in amounts according to proof at trial and within the
19 jurisdictional limitations of this Court.

20 83. Defendants' unlawful acts deprived Plaintiff and members of the Rest Period
21 Subclass Plaintiff seeks to represent of premium wages and/or other compensation in amounts
22 to be determined at trial, and they are entitled to recover such amounts, plus interest, attorneys'
23 fees, and costs.

24 84. Plaintiff seeks to recover in a civil action the unpaid balance of the full amount
25 of the unpaid wages resulting from Defendants' rest period violations including interest thereon,
26 reasonable attorney's fees and costs of suit, and penalties to the fullest extent permissible
27 including those permitted pursuant to Labor Code section 226.7 and Code of Civil Procedure
28 section 1021.5.

85. Plaintiff, on behalf of herself and members of the Rest Period Subclass, requests relief as described below.

FOURTH CAUSE OF ACTION
FAILURE TO PROVIDE ONE DAY’S REST IN SEVEN
[Labor Code §§ 550, 551, 552, 553, 558; and IWC Wage Order 4-2001, § 3]

86. Plaintiff hereby incorporates all preceding paragraphs of this Complaint.

87. Labor Code section 551 states: “Every person employed in any occupation of labor is entitled to one day’s rest therefrom in seven.”

88. Labor Code section 552 states: “No employer of labor shall cause his employees to work more than six days in seven.”

89. Labor Code section 1198 provides: “The maximum hours of work and the standard conditions of labor fixed by the commission shall be the maximum hours of work and the standard conditions of labor for employees. The employment of any employee for longer hours than those fixed by the order or under conditions of labor prohibited by the order is unlawful.”

90. IWC Wage Order 4-2001, section 3(H) states, “[t]he provisions of Labor Code Sections 551 and 552 regarding one (1) day’s rest in seven (7) shall not be construed to prevent an accumulation of days of rest when the nature of the employment reasonably requires the employee to work seven (7) or more consecutive days; provided, however, that in each calendar month, the employee shall receive the equivalent of one (1) day’s rest in seven (7).”

91. Defendants failed to provide Plaintiff and other similarly-situated employees with one day’s rest in seven as required by California law. On information and belief, the Defendants required Plaintiff and similarly-situated employees to work every day for several weeks straight without a day of rest in a workweek.

92. Defendants failed to notify Plaintiff and other similarly-situated employees of their statutory right to a day of rest.

93. Plaintiff and members of the Seven Consecutive Days Subclass are entitled to civil penalties for days in which they worked more than six days in seven pursuant to Labor Code section 558, as well as interest upon unpaid wages or compensation, reasonable attorney’s

1 fees, and costs of suit pursuant to Labor Code sections 218.5 and 218.6.

2 94. Plaintiff, on behalf of herself and members of the Seven Consecutive Days
3 Subclass, requests relief as described below.

4 **FIFTH CAUSE OF ACTION**
5 **UNLAWFUL DEDUCTION OF WAGES**
6 **[Labor Code §§ 221-224]**

7 95. Plaintiff hereby incorporates all preceding paragraphs of this Complaint.

8 96. California Labor Code sections 221 and 224 provide that an employer may only
9 lawfully withhold amounts from an employee's wages when (1) required or empowered to do so
10 by state or federal law; (2) when a deduction is expressly authorized in writing by the employee to
11 cover insurance premiums, benefit plan contributions, or other deductions not amounting to a
12 rebate on the employee's wages; or (3) when a deduction to cover health, welfare or pension
13 contributions is expressly authorized by a wage or collective bargaining agreement.

14 97. California Labor Code section 223 provides that it is unlawful for an employer to
15 pay a lower wage while purporting to pay the wage designated by statute or contract.

16 98. Defendants' conduct as alleged herein has violated Cal. Labor Code sections 221-
17 224 insofar as Defendant has deducted wages for hours worked during meal periods.

18 99. Pursuant to Cal. Labor Code sections 218, 218.5, and 218.6, Plaintiff and other
19 similarly-situated employees are entitled to payment of unpaid wages or compensation, including
20 interest thereon, as well as reasonable attorney's fees, and costs of suit.

21 100. Plaintiff, on behalf of herself and members of the Plaintiff Class, requests relief as
22 described below.

23 **SIXTH CAUSE OF ACTION**
24 **FAILURE TO REIMBURSE NECESSARY BUSINESS EXPENSES**
25 **[Labor Code § 2802]**

26 101. Plaintiff hereby incorporates all preceding paragraphs of this Complaint.

27 102. California Labor Code section 2802 provides: "(a) An employer shall indemnify his
28 or her employee for all necessary expenditures or losses incurred by the employee in direct
consequence of the discharge of his or her duties, or of his or her obedience to the directions of the
employer, even though unlawful, unless the employee, at the time of obeying the directions,

1 believed them to be unlawful. (b) All awards made by a court or by the Division of Labor
2 Standards Enforcement for reimbursement of necessary expenditures under this section shall carry
3 interest at the same rate as judgments in civil actions. Interest shall accrue from the date on which
4 the employee incurred the necessary expenditure or loss. (c) For purposes of this section, the term
5 ‘necessary expenditures or losses’ shall include all reasonable costs, including, but not limited to,
6 attorney’s fees incurred by the employee enforcing the rights granted by this section.”

7 103. Plaintiff further alleges that due to the nature of the assignment and work by
8 Defendant, she and other proposed Class Members were required to use home-office space, use
9 home internet, personal cellular or smart-phones, printers, and ancillary home office equipment
10 purchases (cartridges, pens, paper, ink, and all other reasonable and ordinary office supply
11 equipment) in order to perform job duties. This includes expenses in proportion to the office space
12 for rent, mortgage, insurance, utilities and other items and expenditures that, but for their
13 employment status, would be potentially recoverable expenses for home office expenses. Plaintiff
14 alleges that these and other reasonable or customary home-office expenses were not reimbursed to
15 her or other proposed Class Members during the proposed Class Period.

16 104. California Labor Code section 2804 mandates that this statutory right cannot be
17 waived.

18 105. Because an employer’s liability under California Labor Code section 2802 is “a
19 liability created by statute,” in general, claims for unreimbursed necessary expenditures under
20 California Labor Code section 2802 must be filed within three years of the date the employee
21 accrues the expense. Cal. Code Civ. Proc. § 338(a). However, a cause of action under California’s
22 Unfair Competition Law (Cal. Bus. & Prof. Code sections 17200, *et seq.*), as alleged herein,
23 extends the statute of limitations by an additional year, effectively giving employees up to four
24 years to file a claim in court for restoration of money or property acquired by means of unfair
25 competition. *See* Cal. Bus. & Prof. Code §§ 17203 and 17208.

26 106. As alleged in more detail above, Defendants violated the above statutes throughout
27 the Class Period by uniformly denying Plaintiff and members of the Unreimbursed Business
28 Expense Subclass reimbursement for all necessary expenditures incurred in direct consequence of

1 discharging their duties and/or obeying the directions of Defendants, including, *inter alia*, failing to
2 provide reimbursement for necessary business expenses, including the use of personal cell phones
3 and personal home computers and other reasonable and customary home-office expenses incurred,
4 including for regular office supplies, rent, mortgage and utilities, in proportion to the time and
5 space necessary for performing job duties for Defendants.

6 107. At all times during the proposed Class Period, since Defendants failed to provide
7 Plaintiff and members of the Unreimbursed Business Expense Subclass reimbursement for all
8 necessary expenditures incurred, including for the use of personal cell phones and computers for
9 business purposes, Defendants derived, and continue to derive, an unjust and inequitable economic
10 benefit at the expense of Plaintiff and Plaintiff Class Members.

11 108. Accordingly, Plaintiff and Plaintiff Class Members are entitled to recover, and
12 hereby seek, an amount equal to incurred necessary expenditures, pre- and post-judgment interest,
13 applicable penalties, attorneys' fees and costs, and any further equitable relief this Court may deem
14 just and proper. *See* Cal. Lab. Code § 2802, *see also*, Cal. Civ. Proc. Code § 1021.5.

15 109. Plaintiff, on behalf of herself and members of the Unreimbursed Business Expense
16 Subclass, requests relief as described below.

17 **SEVENTH CAUSE OF ACTION**
18 **FAILURE TO PROVIDE ACCURATE ITEMIZED WAGE STATEMENTS**
19 **[Labor Code § 226]**

20 110. Plaintiff hereby incorporates all preceding paragraphs of this Complaint.

21 111. Labor Code section 226(a) states in pertinent part: "An employer l, semimonthly
22 or at the time of each payment of wages, shall furnish to his or her employee, either as a
23 detachable part of the check, draft, or voucher paying the employee's wages, or separately if
24 wages are paid by personal check or cash, an accurate itemized statement in writing showing":
25 (1) gross wages earned; (2) total hours worked by the employee, except for any employee
26 whose compensation is solely based on a salary and who is exempt from payment of overtime
27 under subdivision (a) of Section 515 or any applicable order of the Industrial Welfare
28 Commission; (3) the number of piece-rate units earned and any applicable piece rate if the
employee is paid on a piece-rate basis; (4) All deductions, provided that all deductions made on

1 written orders of the employee may be aggregated and shown as one item; (5) net wages earned;
2 (6) the inclusive dates of the period for which the employee is paid; (7) the name of the
3 employee and only the last four digits of his or her social security number or an employee
4 identification number other than a social security number; (8) the name and address of the legal
5 entity that is the employer; and (9) all applicable hourly rates in effect during the pay period and
6 the corresponding number of hours worked at each hourly rate by the employee. “The
7 deductions made from payment of wages shall be recorded in ink or other indelible form,
8 properly dated, showing the month, day, and year, and a copy of the statement and the record of
9 the deductions shall be kept on file by the employer for at least three years at the place of
10 employment or at a central location within the State of California.”

11 112. IWC Wage Order 4-2001, section 7(A) states in relevant part that the employer
12 shall keep accurate information regarding, “(4) Total wages paid each payroll period, including
13 value of board, lodging, or other compensation actually furnished to the employee; (5) Total
14 hours worked in the payroll period and applicable rates of pay.”

15 113. During the applicable statutory period, including, but not limited to, on
16 information and belief, Defendants failed to provide accurate itemized wage statements to
17 Plaintiff and other similarly situated employees. Wage statements provided did not include,
18 among other things, all wages due, all applicable hourly rates in effect during the pay period and
19 the corresponding number of hours worked at each hourly rate by the employee.

20 114. As a consequence of Defendants’ knowing and willful failure to comply with
21 Labor Code section 226(a), Plaintiff and members of the Wage Statement Subclass are entitled
22 to actual damages or penalties not to exceed \$4,000 for each employee pursuant to Labor Code
23 section 226(b), together with interest and attorneys’ fees and costs.

24 115. Labor Code section 226(e)(1) states: “An employee suffering injury as a result of
25 a knowing and intentional failure by an employer to comply with subdivision (a) is entitled to
26 recover the greater of all actual damages or fifty dollars (\$50) for the initial pay period in which
27 a violation occurs and one hundred dollars (\$100) per employee for each violation in a
28 subsequent pay period, not to exceed an aggregate penalty of four thousand dollars (\$4,000),

1 and is entitled to an award of costs and reasonable attorneys' fees." Labor Code section
2 226(e)(2)(B) states: "An employee is deemed to suffer injury for purposes of this subdivision if
3 the employer fails to provide accurate and complete information as required by any one or more
4 of items (1) to (9), inclusive, of subdivision (a) and the employee cannot promptly and easily
5 determine from the wage statement alone one or more of the following: (i) The amount of gross
6 wages or net wages paid to the employee during the pay period or any other information
7 required to be provided on the itemized wage statement pursuant to items (2) to (4), inclusive,
8 (6), and (9) of subdivision (a)..." Because Plaintiff's wage statements did not include, among
9 other things, an accurate accounting of gross wages earned or the accurate total hours worked,
10 she is deemed to have suffered injury.

11 116. Labor Code section 226(h) states: "An employee may also bring an action for
12 injunctive relief to ensure compliance with this section, and is entitled to an award of costs and
13 reasonable attorney's fees."

14 117. As a direct result of Defendants' violations alleged herein, Plaintiff and members
15 of the Wage Statement Subclass have suffered, and continue to suffer, injury including
16 substantial losses related to the use and enjoyment of such wages, lost interest on such monies
17 and expenses and attorney's fees in seeking to compel Defendants to fully perform their
18 obligations under state law, all to their respective damage in amounts according to proof at trial
19 and within the jurisdictional limitations of this Court.

20 118. Plaintiff seeks to recover in a civil action all remedies including damages, unpaid
21 wages, penalties, attorney's fees and costs, and injunctive relief to the fullest extent permissible
22 including those permitted pursuant to Labor Code sections 226(e), 226(h), and Code of Civil
23 Procedure section 1021.5.

24 119. Plaintiff, on behalf of herself and the members of the members of the Wage
25 Statement Subclass, request relief as described below.

26 **EIGHTH CAUSE OF ACTION**
27 **FAILURE TO TIMELY PAY WAGES UPON SEPARATION OF EMPLOYMENT**
28 **[Labor Code §§ 201, 202, 203]**

120. Plaintiff hereby incorporates all preceding paragraphs of this Complaint.

1 121. Labor Code section 201(a) states: “If an employer discharges an employee, the
2 wages earned and unpaid at the time of discharge are due and payable immediately.”

3 122. Labor Code section 202(a) states: “If an employee not having a written contract
4 for a definite period quits his or her employment, his or her wages shall become due and
5 payable not later than 72 hours thereafter, unless the employee has given 72 hours previous
6 notice of his or her intention to quit, in which case the employee is entitled to his or her wages
7 at the time of quitting. Notwithstanding any other provision of law, an employee who quits
8 without providing a 72-hour notice shall be entitled to receive payment by mail if he or she so
9 requests and designates a mailing address. The date of the mailing shall constitute the date of
10 payment for purposes of the requirement to provide payment within 72 hours of the notice of
11 quitting.”

12 123. Through Defendants’ conduct during the applicable statutory period including,
13 but not limited to, the conduct alleged herein, including that alleged on information and belief,
14 Defendants willfully failed to provide Plaintiff and members of the Waiting Time Penalty
15 Subclass with all wages due and owing, including minimum wages, overtime wages, and
16 regular wages, by the time specified by Labor Code sections 201(a) and 202(a), as applicable.

17 124. Labor Code section 203(a) states, in relevant part: “If an employer willfully fails
18 to pay, without abatement or reduction, in accordance with sections 201, 201.3, 201.5, 201.6,
19 201.8, 201.9, 202, and 205.5, any wages of an employee who is discharged or who quits, the
20 wages of the employee shall continue as a penalty from the due date thereof at the same rate
21 until paid or until an action therefore is commenced; but the wages shall not continue for more
22 than 30 days.”

23 125. As a direct result of Defendants’ violations alleged herein, Plaintiff and members
24 of the Waiting Time Penalty Subclass have suffered and continue to suffer substantial losses
25 related to the use and enjoyment of such wages, including lost interest on such monies and
26 expenses and attorneys’ fees in seeking to compel Defendants to fully perform their obligation
27 under state law, all to their respective damage in amounts according to proof at trial and within
28 the jurisdictional limitations of this Court.

126. Plaintiff seeks to recover in a civil action all remedies to the fullest extent permissible including those permitted pursuant to Labor Code section 203 and Code of Civil Procedure section 1021.5.

127. Plaintiff, on behalf of herself and the members of the Waiting Time Penalty Subclass, request relief as described below.

NINTH CAUSE OF ACTION
VIOLATION OF THE UNFAIR COMPETITION LAW
[Business and Professions Code §§ 17200, *et seq.*]

128. Plaintiff hereby incorporates all preceding paragraphs of this Complaint.

129. The failure to pay overtime premium compensation, rest and meal period premiums, provide a day of rest, reimburse for all business-related expenses, and timely pay all pay due upon termination of employment to Plaintiff, and each Plaintiff Class Member and UCL Subclass Member, is an unlawful and unfair business practice within the meaning of Business and Professions Code sections 17200, *et seq.*, including but not limited to a violation of the applicable State of California Industrial Welfare Commission Wage Orders, regulations, and statutes, or is otherwise a practice which is otherwise unfair and unlawful, including that the Defendants did not pay tax contributions on the accrued compensation in the form of FICA, Social Security, Medicare, and Unemployment Insurance.

130. This cause of action is brought under Business and Professions Code sections 17203 and 17204, commonly called the Unfair Competition Law. Under this cause of action and pursuant to Business and Professions Code section 17208, Plaintiff and all Plaintiff Class Members seek restitution of wages owed and, where applicable, penalties under Labor Code section 203, where such wages were due each of the Class Members during the Class Period, commencing four (4) years prior to filing of this complaint, according to proof.

131. This cause of action is brought as a cumulative remedy as provided in Business and Professions Code section 17205, and is intended as an alternative remedy for restitution for Plaintiff, each Plaintiff Class Member, and each UCL Subclass Member, for the time period, or any portion thereof, commencing within four (4) years prior to the filing of this complaint, and as the primary remedy for Plaintiff, each Plaintiff Class Member, and each UCL Subclass

1 Member for the time period of the fourth year prior to the filing of this complaint, as such one-
2 year time period exceeds the statute of limitations on statutory wage claims.

3 132. As a result of the Defendants' unlawful and unfair business practice of failing to
4 pay minimum and overtime wages, meal and rest period premiums, provide a day of rest,
5 reimburse business expenses, and promptly pay wages in violation of Labor Code sections 201
6 and 202, each Plaintiff Class Member and UCL Subclass Member has suffered damages and is
7 entitled to restitution in an amount according to proof. The wages and restitution sought are
8 based on the alleged failure to pay all wages due, provide legally compliant meal and rest
9 periods, as these claims relate only to wages or premiums that were required to be paid, but for
10 which, due to Defendants' unfair competition, were not paid as required by law. Further, the
11 unpaid expense reimbursements sought are based on the "Unreimbursed Expense Subclass" as
12 these claims relate to the expenses which were incurred but not reimbursed as required by law.
13 Such incurred but unreimbursed expenses include personal cell or data phone, data usage plans,
14 home hi-speed internet connections, printers, paper, cartridges, miscellaneous but necessary
15 office supplies like pens, notebooks, staplers, paper clips and general and customary expenses
16 for home office space in their home that Plaintiff alleges should have been reimbursed in
17 proportion to the space occupied, including, without limitation, a reasonable proportion of rent,
18 mortgage, utilities, insurance, and other generally necessary and otherwise reimbursable home
19 office expenses.

20 133. Further, Plaintiff requests that violations of Defendants alleged herein be
21 enjoined, that other equitable relief as this court deems proper be granted, and that Defendants
22 be required to pay tax contributions on the accrued compensation in the form of FICA, Social
23 Security, Medicare, Unemployment Insurance, or other appropriate payments.

24 134. Plaintiff, on behalf of herself and other proposed members of the Plaintiff Class,
25 will seek restitution of wages, including premium wages for non-compliant break periods, and
26 expense reimbursements in an amount according to proof within the UCL's applicable
27 limitations period.

28 135. Plaintiff, on behalf of herself and the members of the UCL Subclass, request

1 relief as described below.

2 **TENTH CAUSE OF ACTION**
3 **PAGA CIVIL PENALTIES FOR FAILURE TO PAY MINIMUM, REGULAR, AND**
4 **OVERTIME WAGES**
5 **[Lab. Code §§ 2698, *et seq.*]**

6 136. Plaintiff hereby incorporates all preceding paragraphs of this Complaint. This
7 includes all statutes for which PAGA civil penalty assessment may apply as provided and
8 *specifically* listed in the Notice to the LWDA (Exhibit “A” attached hereto) and expressly
9 incorporated herein by this reference.

10 137. Labor Code section 2699(a) provides: “Notwithstanding any other provision of
11 law, any provision of this code that provides for a civil penalty to be assessed and collected by
12 the Labor and Workforce Development Agency or any of its departments, divisions,
13 commissions, boards, agencies, or employees, for a violation of this code, may, as an
14 alternative, be recovered through a civil action brought by an aggrieved employee on behalf of
15 himself or herself and other current or former employees pursuant to the procedures specified in
16 Section 2699.3.”

17 138. Labor Code section 2699(f): “For all provisions of this code except those for
18 which a civil penalty is specifically provided, there is established a civil penalty for a violation
19 of these provisions, as follows... (2) If, at the time of the alleged violation, the person employs
20 one or more employees, the civil penalty is one hundred dollars (\$100) for each aggrieved
21 employee per pay period for the initial violation and two hundred dollars (\$200) for each
22 aggrieved employee per pay period for each subsequent violation.”

23 139. Pursuant to California Labor Code section 558(a), “[a]ny employer or other
24 person acting on behalf of an employer who violates, or causes to be violated, a section of this
25 chapter or any provision regulating hours and days of work in any order of the Industrial
26 Welfare Commission shall be subject to a civil penalty as follows: (1) For any initial violation,
27 fifty dollars (\$50) for each underpaid employee for each pay period for which the employee was
28 underpaid in addition to an amount sufficient to recover underpaid wages; (2) For each
subsequent violation, one hundred dollars (\$100) for each underpaid employee for each pay

1 period for which the employee was underpaid in addition to an amount sufficient to recover
2 underpaid wages.” Plaintiff seeks only to recover the civil penalty provided for in section 558(a)
3 for the violations alleged herein and does not seek to recover any underpaid wages.

4 140. As alleged herein, during the PAGA period, Defendants failed to pay Plaintiff
5 and other aggrieved employees all minimum, regular, and overtime wages for all hours worked,
6 including time worked during meal periods and off-the-clock.

7 141. Defendants’ conduct violated, and continues to violate, Labor Code sections 510,
8 1194, 1197, and 1198 as well as the “Hours and Days of Work” and “Minimum Wages”
9 sections of the applicable Wage Order.

10 142. As a result, Defendants violated the Labor Code and are liable to Plaintiff, and
11 other aggrieved employees, for penalties as required by Labor Code sections 558(a)(1)-(2),
12 1197.1, and 2699(a) and (f)(2), as well as attorney’s fees and costs all recoverable in an amount
13 according to proof.

14 143. Plaintiff, as a representative of the general public, will and does seek to recover
15 any and all penalties for each and every violation, in an amount according to proof, as to those
16 penalties available pursuant to the PAGA. Funds recovered will be distributed in accordance
17 with the PAGA, with 75% of penalties recovered provided to the LWDA on behalf of the State
18 of California.

19 **ELEVENTH CAUSE OF ACTION**
20 **PAGA CIVIL PENALTIES FOR FAILURE TO PROVIDE AT LEAST ONE DAY’S**
21 **REST IN SEVEN**
[Lab. Code §§ 2698, *et seq.*]

22 144. Plaintiff hereby incorporates all preceding paragraphs of this Complaint. This
23 includes all statutes for which PAGA civil penalty assessment may apply as provided and
24 *specifically* listed in the Notice to the LWDA (Exhibit “A” attached hereto) and expressly
25 incorporated herein by this reference.

26 145. Labor Code sections 2699(a) and 2699(f) provide for the assessment and
27 collection of civil penalties for violations of the labor code, to be recovered through a civil
28 action brought by an aggrieved employee on behalf of himself or herself and other current or

1 former employees pursuant to the procedures specified in Section 2699.3. Labor Code section
2 558(a) provides a civil penalty for violations of sections of that chapter.

3 146. As alleged herein, during the PAGA period, Defendants failed to provide
4 Plaintiff and other aggrieved employees with one day's rest in seven as required by California
5 law. On information and belief, Defendants caused Plaintiff and other aggrieved employees to
6 work every day for several weeks straight without a day of rest.

7 147. Defendants' conduct violated, and continues to violate, Labor Code sections 551-
8 552, 1197, and 1198.

9 148. As a result, Defendants violated the Labor Code and are liable to Plaintiff, and
10 other aggrieved employees, for penalties as required by Labor Code sections 558(a)(1)-(2),
11 2699(a) and (f)(2), as well as attorney's fees and costs all recoverable in an amount according to
12 proof.

13 149. Plaintiff, as a representative of the general public, will and does seek to recover
14 any and all penalties for each and every violation, in an amount according to proof, as to those
15 penalties available pursuant to the PAGA. Funds recovered will be distributed in accordance
16 with the PAGA, with 75% of penalties recovered provided to the LWDA on behalf of the State
17 of California.

18 **TWELFTH CAUSE OF ACTION**
19 **PAGA CIVIL PENALTIES FOR FAILURE TO PROVIDE MEAL PERIODS**
20 **[Lab. Code §§ 2698, *et seq.*]**

21 150. Plaintiff hereby incorporates all preceding paragraphs of this Complaint. This
22 includes all statutes for which PAGA civil penalty assessment may apply as provided and
23 *specifically* listed in the Notice to the LWDA (Exhibit "A" attached hereto) and expressly
24 incorporated herein by this reference.

25 151. Labor Code sections 2699(a) and 2699(f) provide for the assessment and
26 collection of civil penalties for violations of the labor code, to be recovered through a civil
27 action brought by an aggrieved employee on behalf of himself or herself and other current or
28 former employees pursuant to the procedures specified in Section 2699.3.

152. As alleged herein, during the PAGA period, Defendants failed to provide

1 Plaintiff and other aggrieved employees with legally compliant, uninterrupted meal periods
2 required by California law, and failed to provide meal period premiums in lieu thereof.

3 153. Defendants' conduct violated, and continues to violate, Labor Code sections
4 226.7, 512, and 1198, as well as the "Meal Periods" section of the applicable IWC Wage Order.

5 154. As a result, Defendants violated the Labor Code and are liable to Plaintiff, and
6 other aggrieved employees, for penalties as required by Labor Code sections 558(a)(1)-(2),
7 1197.1, and 2699(a) and (f)(2), as well as attorney's fees and costs all recoverable in an amount
8 according to proof.

9 155. Plaintiff, as a representative of the general public, will and does seek to recover
10 any and all penalties for each and every violation, in an amount according to proof, as to those
11 penalties available pursuant to the PAGA. Funds recovered will be distributed in accordance
12 with the PAGA, with 75% of penalties recovered provided to the LWDA on behalf of the State
13 of California.

14 **THIRTEENTH CAUSE OF ACTION**
15 **PAGA CIVIL PENALTIES FOR FAILURE TO PROVIDE REST PERIODS**
16 **[Lab. Code §§ 2698, *et seq.*]**

17 156. Plaintiff hereby incorporates all preceding paragraphs of this Complaint. This
18 includes all statutes for which PAGA civil penalty assessment may apply as provided and
19 *specifically* listed in the Notice to the LWDA (Exhibit "A" attached hereto) and expressly
20 incorporated herein by this reference.

21 157. Labor Code sections 2699(a) and 2699(f) provide for assessment and collection
22 of civil penalties for violations of the labor code, to be recovered through a civil action brought
23 by an aggrieved employee on behalf of himself or herself and other current or former employees
24 pursuant to the procedures specified in Section 2699.3.

25 158. As alleged herein, during the PAGA period, Defendants failed to provide
26 Plaintiff and other aggrieved employees with legally compliant, uninterrupted rest periods
27 required by California law, and failed to provide rest period premiums in lieu thereof.

28 159. Defendants' conduct violated, and continues to violate, Labor Code sections
226.7 and 1198, as well as the "Rest Periods" section of the applicable IWC Wage Order.

1 160. As a result, Defendants violated the Labor Code and are liable to Plaintiff, and
2 other aggrieved employees, for penalties as required by Labor Code sections 2699(a) and (f)(2),
3 as well as attorney's fees and costs all recoverable in an amount according to proof.

4 161. Plaintiff, as a representative of the general public, will and does seek to recover
5 any and all penalties for each and every violation, in an amount according to proof, as to those
6 penalties available pursuant to the PAGA. Funds recovered will be distributed in accordance
7 with the PAGA, with 75% of penalties recovered provided to the LWDA on behalf of the State
8 of California.

9 **FOURTEENTH CAUSE OF ACTION**
10 **PAGA CIVIL PENALTIES FOR UNLAWFUL DEDUCTION OF WAGES**
11 **[Lab. Code §§ 2698, *et seq.*]**

12 162. Plaintiff hereby incorporates all preceding paragraphs of this Complaint. This
13 includes all statutes for which PAGA civil penalty assessment may apply as provided and
14 *specifically* listed in the Notice to the LWDA (Exhibit "A" attached hereto) and expressly
15 incorporated herein by this reference.

16 163. Labor Code sections 2699(a) and 2699(f) provide for assessment and collection
17 of civil penalties for violations of the labor code, to be recovered through a civil action brought
18 by an aggrieved employee on behalf of himself or herself and other current or former employees
19 pursuant to the procedures specified in Section 2699.3.

20 164. As alleged herein, during the PAGA period, Defendant illegally deducted wages
21 for hours aggrieved employees worked during meal periods.

22 165. Defendants' conduct violated, and continues to violate, Labor Code sections 221-
23 224.

24 166. As a result, Defendants violated the Labor Code and are liable to Plaintiff, and
25 other aggrieved employees, for penalties as required by Labor Code sections 2699(a) and (f)(2),
26 as well as attorney's fees and costs all recoverable in an amount according to proof.

27 167. Plaintiff, as a representative of the general public, will and does seek to recover
28 any and all penalties for each and every violation, in an amount according to proof, as to those
penalties available pursuant to the PAGA. Funds recovered will be distributed in accordance

1 with the PAGA, with 75% of penalties recovered provided to the LWDA on behalf of the State
2 of California.

3 **FIFTEENTH CAUSE OF ACTION**
4 **PAGA CIVIL PENALTIES FOR FAILURE TO REIMBURSE BUSINESS-RELATED**
5 **EXPENSES**
6 **[Lab. Code §§ 2698, *et seq.*]**

7 168. Plaintiff hereby incorporates all preceding paragraphs of this Complaint. This
8 includes all statutes for which PAGA civil penalty assessment may apply as provided and
9 *specifically* listed in the Notice to the LWDA (Exhibit “A” attached hereto) and expressly
10 incorporated herein by this reference.

11 169. Labor Code sections 2699(a) and 2699(f) provide for assessment and collection
12 of civil penalties for violations of the labor code, to be recovered through a civil action brought
13 by an aggrieved employee on behalf of himself or herself and other current or former employees
14 pursuant to the procedures specified in Section 2699.3.

15 170. Aggrieved employees are entitled to pursue civil penalties under the PAGA for
16 violations of Labor Code section 2802. Labor Code § 2699.5. The factual basis for the
17 unreimbursed expense claim for PAGA civil penalties assessed per pay period includes without
18 limitation, the following nature and type of expenses: personal cell or data phone, data usage
19 plans, home hi-speed internet connections, printers, paper, cartridges, miscellaneous but
20 necessary office supplies like pens, notebooks, staplers, paper clips and general and customary
21 expenses for home office space in their home that Plaintiff alleges should have been reimbursed
22 in proportion to the space occupied, including, without limitation, a reasonable proportion of
23 rent, mortgage, utilities, insurance and other generally necessary and otherwise reimbursable
24 home office expenses.

25 171. As alleged herein, during the PAGA period, Defendant failed to reimburse
26 Plaintiff and other aggrieved employees for or all necessary expenditures incurred, including the
27 use of personal cell phones and computers for business purposes.

28 172. Defendants’ conduct violated, and continues to violate, Labor Code section 2802.

173. As a result, Defendants violated the Labor Code and are liable to Plaintiff, and

1 other aggrieved employees, for penalties as required by Labor Code sections 2699(a) and (f)(2),
2 as well as attorney's fees and costs all recoverable in an amount according to proof.

3 174. Plaintiff, as a representative of the general public, will and does seek to recover
4 any and all penalties for each and every violation, in an amount according to proof, as to those
5 penalties available pursuant to the PAGA. Funds recovered will be distributed in accordance
6 with the PAGA, with 75% of penalties recovered provided to the LWDA on behalf of the State
7 of California.

8 **SIXTEENTH CAUSE OF ACTION**
9 **PAGA CIVIL PENALTIES FOR FAILURE TO PROVIDE ACCURATE ITEMIZED**
10 **WAGE STATEMENTS**
11 **[Lab. Code §§ 2698, *et seq.*]**

12 175. Plaintiff hereby incorporates all preceding paragraphs of this Complaint.

13 176. Labor Code sections 2699(a) and 2699(f) provide for assessment and collection
14 of civil penalties for violations of the labor code, to be recovered through a civil action brought
15 by an aggrieved employee on behalf of himself or herself and other current or former employees
16 pursuant to the procedures specified in Section 2699.3.

17 177. Labor Code section 226.3 provides for civil penalties for violations of Labor
18 Code section 226. The civil penalty is \$250 for the initial violation and \$1,000 for each
19 subsequent violation.

20 178. As alleged herein, during the PAGA period, Defendants failed to provide
21 accurate itemized wage statements to aggrieved employees. Wage statements provided were
22 deficient in that they did not include all wages due, all applicable hourly rates in effect during
23 the pay period and the corresponding number of hours worked at each hourly rate by the
24 employee.

25 179. Defendants' conduct violated, and continues to violate, Labor Code section 226.

26 180. As a result, Defendants willfully violated the Labor Code and are liable to
27 Plaintiff and other aggrieved employees for civil penalties as required by Labor Code sections
28 226.3 and 2699(a) or, in the alternative, section 2699(f)(2), as well as attorney's fees and costs,
all recoverable in an amount according to proof.

181. Plaintiff, as a representative of the general public, will and does seek to recover any and all penalties for each and every violation, in an amount according to proof, as to those penalties available pursuant to the PAGA. Funds recovered will be distributed in accordance with the PAGA, with 75% of penalties recovered provided to the LWDA on behalf of the State of California.

SEVENTEENTH CAUSE OF ACTION
PAGA CIVIL PENALTIES FOR FAILURE TO MAINTAIN ACCURATE RECORDS
[Lab. Code §§ 2698, *et seq.*]

182. Plaintiff hereby incorporates all preceding paragraphs of this Complaint. This includes all statutes for which PAGA civil penalty assessment may apply as provided and *specifically* listed in the Notice to the LWDA (Exhibit “A” attached hereto) and expressly incorporated herein by this reference.

183. Labor Code section 1174(d) requires each employer to “[k]eep, at a central location in the state or at the plants or establishments at which employees are employed, payroll records showing the hours worked daily by and the wages paid to, and the number of piece-rate units earned by and any applicable piece rate paid to, employees employed at the respective plants or establishments.”

184. The “Records” section of the applicable IWC Wage Order requires each employer to maintain “[t]ime records showing when the employee begins and ends each work period. Meal periods, split shift intervals and total daily hours worked shall also be recorded.”

185. Labor Code section 1174.5 imposes a \$500 civil penalty for any failure to maintain records required by Section 1174(d).

186. Labor Code sections 2699(a) and 2699(f) provide for assessment and collection of civil penalties for violations of the labor code, to be recovered through a civil action brought by an aggrieved employee on behalf of himself or herself and other current or former employees pursuant to the procedures specified in Section 2699.3.

187. During the PAGA period, Defendants failed to maintain accurate records showing the accurate number of hours worked by, and wages owed to, Plaintiff and other aggrieved employees, as required by law.

188. Defendants' conduct violated, and continues to violate, Labor Code section 1174(d) as well as the "Records" section of the applicable Wage Order.

189. As a result, Defendants willfully violated the Labor Code and are liable to Plaintiff and other aggrieved employees for penalties as required by Labor Code sections 1174.5 and 2699(a), or, in the alternative, section 2699(f)(2), as well as attorney's fees and costs, all recoverable in an amount according to proof.

190. Plaintiff, as a representative of the general public, will and does seek to recover any and all penalties for each and every violation, in an amount according to proof, as to those penalties available pursuant to the PAGA. Funds recovered will be distributed in accordance with the PAGA, with 75% of penalties recovered provided to the LWDA on behalf of the State of California.

EIGHTEENTH CAUSE OF ACTION
PAGA CIVIL PENALTIES FOR FAILURE TO PAY WAGES DUE DURING AND
UPON TERMINATION OF EMPLOYMENT
[Lab. Code §§ 2698, *et seq.*]

191. Plaintiff hereby incorporates all preceding paragraphs of this Complaint. This includes all statutes for which PAGA civil penalty assessment may apply as provided and *specifically* listed in the Notice to the LWDA (Exhibit "A" attached hereto) and expressly incorporated herein by this reference.

192. Labor Code section 204(a) states, in pertinent part: "All wages...earned by any person in any employment are due and payable twice during each calendar month, on days designated in advance by the employer as the regular paydays." Section 204(d) states: "The requirements of this section shall be deemed satisfied by the payment of wages for weekly, biweekly, or semimonthly payroll if the wages are paid not more than seven calendar days following the close of the payroll period." The "Minimum Wages" Section of the applicable Wage Order further states: "Every employer shall pay to each employee, on the established payday for the period involved, not less than the applicable minimum wage for all hours worked in the payroll period."

193. Labor Code section 210(a) provides: "In addition to, and entirely independent

1 and apart from, any other penalty provided in this article, every person who fails to pay the
2 wages of each employee as provided in Sections 201.3, 204, 204b, 204.1, 204.2, 204.11, 205,
3 205.5, and 1197.5, shall be subject to a civil penalty as follows: (1) For any initial violation, one
4 hundred dollars (\$100) for each failure to pay each employee. (2) For each subsequent violation,
5 or any willful or intentional violation, two hundred dollars (\$200) for each failure to pay each
6 employee, plus 25 percent of the amount unlawfully withheld.”

7 194. Labor Code section 256 states that a civil penalty shall be imposed “in an amount
8 not exceeding 30 days’ pay as waiting time under the terms of Section 203.”

9 195. Labor Code sections 2699(a) and 2699(f) provide for assessment and collection
10 of civil penalties for violations of the labor code, to be recovered through a civil action brought
11 by an aggrieved employee on behalf of himself or herself and other current or former employees
12 pursuant to the procedures specified in Section 2699.3.

13 196. As set forth herein, during the PAGA period, Defendants failed to pay Plaintiff
14 and other aggrieved employees all wages that were due and owing to them including meal
15 period premiums, and regular, minimum, and overtime wages, within the required time during
16 their employment and upon their separation of employment, in violation of the Labor Code and
17 the applicable IWC Wage Order.

18 197. Additionally, during the PAGA period, Defendants failed to pay Plaintiff and
19 other aggrieved employees all final wages earned within the time required by Labor Code
20 sections 201-202. Defendants also failed to pay waiting time penalty wages for failing to timely
21 pay final wages. Even when Defendants did pay final wages within the time frame required,
22 Defendants nevertheless failed to pay timely because they did not pay all wages earned as set
23 forth herein.

24 198. Defendants also failed to pay a day’s wages for every day final pay was not paid
25 through the date final wages were paid, as required by Labor Code section 203.

26 199. Defendants’ conduct violated, and continues to violate, Labor Code sections 201-
27 204.

28 200. As a result, Defendants willfully violated the Labor Code and are liable to

1 Plaintiff and other aggrieved employees for penalties as required by Labor Code sections 210,
2 256, and 2699(a), or, in the alternative, section 2699(f)(2), as well as attorney's fees and costs,
3 all recoverable in an amount according to proof.

4 201. Plaintiff, as a representative of the general public, will and does seek to recover
5 any and all penalties for each and every violation, in an amount according to proof, as to those
6 penalties available pursuant to the PAGA. Funds recovered will be distributed in accordance
7 with the PAGA, with 75% of penalties recovered provided to the LWDA on behalf of the State
8 of California.

9 **VII.**

10 **PRAYER FOR RELIEF**

11 Plaintiff prays for judgment as follows:

12 1. That the Court determine this action may be maintained as a class action and
13 Plaintiff as Class Representative and Plaintiff's counsel as Class Counsel;

14 2. For injunctive relief as provided by the Labor Code to the extent permitted by
15 law including, but not limited to, pursuant to Section 226(h), and Business and Professions
16 Code sections 17200, *et seq.*;

17 3. For restitution as provided by Business and Professions Code sections 17200, *et*
18 *seq.*;

19 4. For an order requiring Defendants to restore and disgorge all funds to each
20 affected person acquired by means of any act or practice declared by this Court to be unlawful,
21 unfair, or fraudulent and, therefore, constituting unfair competition under Business and
22 Professions Code sections 17200, *et seq.*;

23 5. For an award of unpaid wages, including minimum and overtime wages, to the
24 extent permissible by law to each affected person;

25 6. For an award of liquidated damages to the extent permissible by Labor Code
26 section 1194.2;

27 7. For an award of meal period premium wages equal to one hour of pay at the
28 employee's regular rate of pay for each workday that a meal period was not provided in

1 accordance with Labor Code sections 226.7 and 512 and Section 11 of the applicable IWC
2 Wage Order;

3 8. For an award of rest period premium wages equal to one hour of pay at the
4 employee's regular rate of pay for each workday that a rest period was not provided in
5 accordance with Labor Code section 226.7 and Section 12 of the applicable IWC Wage Order;

6 9. For reimbursement of unpaid expenses incurred as alleged above, including,
7 without limitation, home-office, home expenses necessary to sustain a home office and other
8 reasonable and necessary business expenses that are reasonable and customary to maintain a
9 home office all incurred during the time period for the benefit of Defendants, in accordance
10 with Labor Code section 2802;

11 10. For penalties to the extent permitted pursuant to the Labor Code, and Orders of
12 the Industrial Welfare Commission including, but not limited to penalties under Labor Code
13 section 226(e);

14 11. For penalties to the extent permitted pursuant to the Labor Code, and Orders of
15 the Industrial Welfare Commission including, but not limited to penalties under Labor Code
16 sections 558 and 558.1;

17 12. For an award of waiting time penalties per former employee pursuant to Labor
18 Code section 203(a);

19 13. For an award of penalties incurred under sections 210, 226.3, 226(e), and 1174.5
20 per underpaid employee pursuant to Labor Code sections 210, 226(e), 226.3, and 1174.5;

21 14. For the remedies provided by Labor Code section 233 including reasonable
22 attorneys' fees;

23 15. For an award of liquidated damages to the extent permissible by Labor Code
24 section 1194.2;

25 16. For penalties incurred under Labor Code section 1197.1 for each underpaid
26 employee per pay period for which the employee was underpaid;

27 17. For pre- and post-judgment interest to the extent permitted by law including, but
28 not limited to, Labor Code sections 218.6 and 1194;

1 18. For determination of the appropriate remedy to compensate Plaintiff, Plaintiff
2 Class, and Subclass Members, as required to promote fairness and justice, including but not
3 limited to establishing procedures for compensation, and fluid recovery if appropriate.

4 19. For maintenance of this claim as a Representative Action under the PAGA, and
5 providing Plaintiff and her counsel with all enforcement capability as if this action had been
6 instituted by the Department of Labor Standards Enforcement (“DLSE”);

7 20. For recovery of civil penalties as permitted by Labor Code sections 2699.3,
8 1197.1, and 558(a)(1)-(2) in an amount according to proof;

9 21. For recovery of civil penalties as permitted by Labor Code section 226.3 for
10 failing to provide accurate itemized wage statements, in an amount to be assessed and according
11 to proof;

12 22. For recovery of civil penalties as permitted by Labor Code sections 210 for
13 failing to timely pay wages due during employment;

14 23. For recovery of civil penalties as permitted by Labor Code section 256 for failing
15 to timely pay wages due upon termination of employment;

16 24. For recovery of civil penalties as permitted by Labor Code sections 1174 and
17 1174.5 for failing to maintain accurate records;

18 25. For recovery of civil penalties as permitted by Labor Code section 2699(f)(2)
19 where a statutory civil penalty is not provided, including but not limited to failing to comply
20 with Labor Code sections 201-203, 221-224, and 226.7;

21 26. For recovery of civil penalties per pay period as permitted by Labor Code section
22 2699(f)(2) where a specific statutory civil penalty is not provided, for failure to comply with
23 Labor Code section 2802 as related to business equipment, monthly fees and costs and all
24 reasonable, necessary and customary expenses related to home office expenditures, in an
25 amount according to proof;

26 27. For recovery of civil penalties per pay period for any statute identified and listed
27 in Plaintiff’s Notice to the LWDA on August 27, 2020, for which both Defendant and the
28

LWDA were notified, but no other statute that was not listed or failed to be listed in the Notice letter, Exhibit "A" which is incorporated herein by this reference;

28. Attorneys' fees and costs of suit, including expert fees and fees pursuant to California Labor Code sections 218.5, 226, 226(h), 1194, and Code of Civil Procedure section 1021.5, and all other applicable state laws;

29. For Pre-Judgment and Post-Judgment interest, to the extent permitted by law as to any restitution recovery; and

30. Any other relief as this Court deems proper.

**COHELAN KHOURY & SINGER
DAVTYAN LAW FIRM, INC.**

Dated: xxxxxx, 2022

By: _____
Michael D. Singer, Esq.
J. Jason Hill, Esq.
Attorneys for Plaintiff GAIL WILKERSON

DEMAND FOR JURY TRIAL

Plaintiff demands a jury trial of all claims triable as of right by jury.

**COHELAN KHOURY & SINGER
DAVTYAN LAW FIRM, INC.**

Dated: xxxxxx, 2022

By: _____
Michael D. Singer, Esq.
J. Jason Hill, Esq.
Attorneys for Plaintiff GAIL WILKERSON

EXHIBIT D

COHELAN KHOURY & SINGER

Isam C. Khoury (SBN 58759)

ikhoury@ckslaw.com

Michael D. Singer (SBN 115301)

msinger@ckslaw.com

J. Jason Hill (SBN 179630)

jhill@ckslaw.com

605 C Street, Suite 200

San Diego, CA 92101

Telephone: (619) 595-3001/Facsimile: (619) 595-3000

DAVTYAN LAW FIRM, INC.

Emil Davtyan (SBN 299363)

support@davtyanlaw.com

880 E. Broadway

Glendale, CA 91205

Telephone: (818) 875-2008/Facsimile: (818) 722-3974

Attorneys for Plaintiff Gail Wilkerson, on behalf of herself, and all other similarly-situated employees and as a Representative for Aggrieved Employees on behalf of the California Labor and Workforce Development Agency

SUPERIOR COURT OF CALIFORNIA

COUNTY OF SAN DIEGO

GAIL WILKERSON, on behalf of herself
and all other similarly-situated employees,

Plaintiff,

v.

INTUIT, INC., a Delaware Corporation; and
DOES 1 through 100, Inclusive,

Defendants.

Case No. 37-2020-00030371-CU-OE-CTL

**FIRST [Proposed] SECOND AMENDED
CLASS ACTION [Cal. Code Civ. Proc. § 382]
AND REPRESENTATIVE ACTION [Private
Attorneys General Act of 2004, Labor Code
§§ 2698, *et seq.*] COMPLAINT**

1. Failure to Pay Minimum, Regular, and Overtime Wages (Lab. Code §§ 510, 1194; IWC Wage Order 4, §§ 3 & 4);
2. Failure to Provide Meal Periods or Compensation in Lieu Thereof (Lab. Code §§ 226.7 and 512; IWC Wage Order 4, § 11);
3. Failure to Provide Paid Rest Periods or Compensation in Lieu Thereof (Lab. Code § 226.7; IWC Wage Order 4, § 12);
4. Failure to Provide One Day's Rest in Seven (Lab. Code §§ 550, 551, 553, 1198; IWC Wage Order 4, § 3);
5. Unlawful Deduction of Wages (Lab. Code §§

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- 221, 223, 224);
6. Failure to Reimburse Necessary Business Expenses (Lab. Code § 2802; IWC Wage Order 4, § 7);
 7. Failure to Provide Accurate Itemized Wage Statements (Lab. Code § 226);
 8. Failure to Timely Pay Wages Due Upon Separation of Employment (Lab. Code §§ 201-203);
 9. Unfair Business Practices (Bus. & Prof. Code §§ 17200-17208);
 10. PAGA Civil Penalties for Failure to Pay Minimum, Regular, and Overtime Wages (Lab. Code §§ 2698, *et seq.*);
 11. PAGA Civil Penalties for Failure to Provide At Least One Day's Rest in Seven (Lab. Code §§ 2698, *et seq.*);
 12. PAGA Civil Penalties for Failure to Provide Meal Periods (Lab. Code §§ 2698, *et seq.*);
 13. PAGA Civil Penalties for Failure to Provide Rest Periods (Lab. Code §§ 2698, *et seq.*);
 14. PAGA Civil Penalties for Unlawful Deduction of Wages (Lab. Code §§ 2698, *et seq.*);
 15. PAGA Civil Penalties for Failure to Reimburse Business-Related Expenses (Lab. Code §§ 2698, *et seq.*);
 16. PAGA Civil Penalties for Failure to Provide Accurate Itemized Wage Statements (Lab. Code §§ 2698, *et seq.*);
 17. PAGA Civil Penalties for Failure to Maintain Accurate Records (Lab. Code §§ 2698, *et seq.*);
 18. PAGA Civil Penalties for Failure to Pay Wages Due During and Upon Termination of Employment (Lab. Code §§ 2698, *et seq.*);

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DEMAND FOR JURY TRIAL

1 Plaintiff GAIL WILKERSON, on behalf of herself, the general public, all others
2 similarly situated (“Plaintiff” or “WILKERSON”), complains and alleges as follows:

3 **I.**

4 **INTRODUCTION**

5 1. Plaintiff brings this class action pursuant to California Code of Civil Procedure
6 section 382 and representative action pursuant to the Private Attorneys General Act of 2004
7 (“PAGA”), Labor Code sections 2698, *et seq.*, against Defendants Intuit, Inc. (“Defendant Intuit”)
8 and Does 1 through 100 (hereinafter collectively referred to as “Defendants”), as an individual and
9 on behalf of all other similarly situated and all other aggrieved current and former employees of
10 Defendants for failure to pay all wages due including regular, minimum, and overtime wages;
11 failure to provide compliant meal and rest periods or pay compensation in lieu thereof; failure to
12 provide one day’s rest in seven; unlawful deduction of wages; failure to reimburse for necessarily-
13 incurred business-related expenses; failure to pay all wages due and owed during and upon
14 separation of employment; failure to maintain accurate records; and failure to provide accurate
15 itemized wage statements to certain California employees of Defendants. Specifically, during
16 Plaintiff’s employment and the proposed Class’s employment (during the four years prior to the
17 commencement of this action, hereinafter “Class Period”), Defendants willfully, knowingly, and
18 without any legal or factual basis failed to comply with California law or applicable Industrial
19 Welfare Commission (“IWC”) Wage Orders (specifically IWC Wage Order 4-2001) by improperly
20 denying non-exempt employees the protections afforded under the California Labor Code and
21 applicable Wage Orders.

22 2. By this action, Plaintiff Gail Wilkerson (“WILKERSON” or “Plaintiff”), on behalf
23 of herself, and on behalf of all other similarly-situated and aggrieved current and former employees
24 of Defendants based in California, seeks damages and restitution in the recovery of unpaid wages.
25 WILKERSON also seeks payment of “premium wages” for non-compliant meal periods and rest
26 periods, reimbursement of expenses incurred for necessary and reasonable business use, “waiting
27 time” penalty wages for formerly-employed employees who were not paid all wages due at the
28 time of separation from Defendants, and penalties for Defendants’ failure to provide accurate

1 itemized wage statements. Additionally, WILKERSON seeks civil penalties under the PAGA.

2 3. Pursuant to California Labor Code section 558.1, Defendants are the employers of
3 Plaintiff, and/or a person acting on behalf of Plaintiff's employer, who violated, or caused to be
4 violated, any provision regulating minimum wages or hours and days of work in the applicable
5 order of the Industrial Welfare Commission, as well as California Labor Code sections 201, 202,
6 203, 204(a), 226, 226.7, 510, 512, 551, 552, 553, 558, 1193.6, 1194, and 2802.

7 4. Plaintiff brings this lawsuit seeking injunctive relief, restitution, and monetary
8 relief against Defendants, and each of them, on behalf of Plaintiff individually and on behalf of
9 all similarly-situated employees to recover, among other things, unpaid wages and benefits,
10 interest, penalties, attorney' fees and costs pursuant to California Labor Code sections 201, 202,
11 203, 204(a), 223, 218.5, 218.6, 221, 223, 224, 225.5, 226, 226.3, 226.7, 510, 512, 551, 552, 553,
12 558, 1174, 1174.5, 1194, 1197.1, 1198, and 2802, California Code of Civil Procedure section
13 1021.5, and the provisions of IWC Wage Order 4-2001. Plaintiff reserves the right to name
14 additional representatives throughout the State of California.

15 5. Plaintiff has given notice of these claims to the LWDA seeking intervention. As
16 there has been no intervention within 65 days of Plaintiff's written notice to the LWDA,
17 Plaintiff asserts claims for civil penalties as a representative for and on behalf of the State of
18 California in a representative capacity, as provided by the PAGA to the extent permitted by law,
19 as an aggrieved employee who suffered one or more of the alleged violations during all or a
20 significant part of the applicable liability period, or proposed "PAGA Period" (which is defined
21 as any time from one year from the date of the filing for civil penalties under the PAGA,
22 excluding the 65 days as provided by Labor Code section 2699.3(d).)

23 6. A true and correct copy of Plaintiff's August 27, 2020 PAGA notice showing
24 compliance with Labor Code section 2699.3 is attached hereto as Exhibit "A"¹ and
25 demonstrates that Plaintiff is an aggrieved employee and has standing to bring a representative
26 action on behalf of the State of California and the LWDA as a private attorney general. Since no
27 notice of cure has been provided by Defendant Intuit, nor has the LWDA indicated that it
28 intends to investigate within the proscribed 65-day period from the date of mailing of the notice,

Plaintiff has asserted PAGA claims herein and brings this action as a “Representative Action” as specifically permitted and authorized by Labor Code section 2699.3(a)(2)(C). By attachment of the Notice letter to the LWDA, and by this reference, all claims as stated therein are inclusive in this Second Amended Complaint and expressly incorporated herein for each and every claim for PAGA civil penalties as set forth below.

II.

JURISDICTION AND VENUE

7. The California Superior Court has jurisdiction in this matter due to Defendants’ violations of Labor Code sections 201, *et seq.*, 500, *et seq.*, 1194, and 2802, Business and Professions Code sections 17200, *et seq.*, the IWC Wage Order(s), and related common law principles.

8. Venue as to each Defendant is proper in this judicial district, pursuant to Code of Civil Procedure, section 395. Defendants conduct business in San Diego County, California and each Defendant is within the jurisdiction of this Court for service of process purposes. The unlawful acts alleged have a direct effect on Plaintiff and those similarly situated within the State of California and San Diego County. Defendants employ numerous Class Members in San Diego County. There is no federal question at issue, as the issues are based solely on California statutes and law, including the Labor Code, IWC Wage Orders, Code of Civil Procedure, Civil Code, and Business and Professions Code.

9. On information and belief, the California Superior Court has primary and original jurisdiction in this matter because there is no federal question at issue, as the issues herein are based solely on California statutes and law, including the California Labor Code, Industrial Welfare Commission Wage Orders, Code of Civil Procedure, Rules of Court, and Business and Professions Code. No diversity jurisdiction exists sufficient for any removal of action to federal district court, either under 28 U.S.C. sections 1332 or 1332(d) pursuant to the Class Action Fairness Act (“CAFA”). The Plaintiff, the Plaintiff Class, and the Defendants are, by definition, residents of the State of California. The case also falls into the local case or controversy exception to CAFA jurisdiction and contains claims that are not subject to federal jurisdiction. Plaintiff is

1 informed and believes, and based thereupon alleges, removal under the CAFA would be improper
2 and that no federal subject matter jurisdiction exists over the matter.

3 10. Business and Professions Code, section 17203 provides that any person who
4 engages in unfair competition may be enjoined in any court of competent jurisdiction. Business
5 and Professions Code, section 17204 provides that any person, acting on his own behalf, may
6 bring an action in a court of competent jurisdiction.

7 11. The PAGA representative claims pled in this matter are not subject to removal.
8 28 U.S.C. §§ 1332(a)-(d).

9 **III.**

10 **THE PARTIES**

11 **A. The Plaintiff**

12 12. Plaintiff is a resident of the State of California and was employed by Defendants in
13 San Diego County as a non-exempt employee from approximately January 2020 through March
14 2020.

15 **B. The Defendants**

16 13. Plaintiff is informed and believes, and based thereon alleges, that Defendant
17 INTUIT, INC. is a Delaware corporation engaged in business throughout California and in San
18 Diego County, and at all relevant times, employed Plaintiff and other non-exempt employees in
19 San Diego County.

20 14. The true names and capacities, whether individual, corporate, associate, or
21 otherwise, of Defendants sued herein as DOES 1 through 100, inclusive, are currently unknown
22 to Plaintiff, who therefore sues Defendants by such fictitious names under Code of Civil
23 Procedure section 474. Plaintiff is informed and believes, and based on that alleges, each of the
24 Defendants designated as a DOE is legally responsible in some manner for the unlawful acts
25 alleged. Plaintiff will seek leave of court to amend this Complaint to reflect the true names and
26 capacities of the Defendants designated as DOES when those identities become known.

27 15. Plaintiff is informed, believes, and alleges each Defendant acted in all respects
28 pertinent to this action as the agent of the other Defendants, carried out a joint scheme, business

plan or policy in all pertinent respects, and the acts of each Defendant are legally attributable to the other Defendants.

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IV.

GENERAL ALLEGATIONS

16. During all, or portions, of the Class Period, Plaintiff and members of the Plaintiff Class were employed by Defendants in the State of California.

17. California's Labor Code and Industrial Welfare Commission Wage Order 4-2001 require employers, among other things, to pay wages, including minimum, regular and overtime wages for all hours worked, provide compliant meal and rest periods, to maintain accurate records, to furnish each employee with accurate itemized wage statements, reimburse employees for all expenses necessarily incurred in discharge of employment, and to timely pay all wages due during and upon separation of employment.

18. Plaintiff commenced her employment with Defendants in approximately January 2020, working as a non-exempt employee, providing remote customer support to Defendants' clients. During Plaintiff's employment, she was classified as a non-exempt employee and paid at the hourly rate of \$20 per hour. Plaintiff frequently worked more than 8 hours per day and/or 40 hours per week and regularly had to work on the weekends. For example, Plaintiff was paid at her regular hourly rate of \$20 per hour for 111 hours worked in a single pay period. As alleged, Defendants deducted time for meal periods that were not taken and did not pay for all hours worked including time worked during meal periods and off-the-clock. Additionally, Plaintiff had to use her personal cell phone and home computer to complete her duties for Defendants, without reimbursement for these business expenses incurred in the discharge of her duties for Defendants.

19. Defendants failed to pay Plaintiff and similarly-situated and aggrieved employees wages for all hours worked, including regular, minimum, and overtime premium wages, failed to provide legally compliant meal and rest periods, failed to provide one day's rest in seven days, failed to provide accurate itemized wage statements, failed to reimburse all

1 necessarily incurred business expenses, failed to maintain accurate records, and failed to pay all
2 wages due during and upon separation of employment. Additionally, Defendants unlawfully
3 deducted wages earned and owed.

4 20. During all, or portions, of the Class Period, Defendants failed to pay Plaintiff and
5 other similarly-situated and aggrieved employees all wages due including overtime premium
6 wages for hours worked in excess of 8 hours per day and/or 40 hours per week. Plaintiff, and on
7 information and belief, other similarly-situated and aggrieved non-exempt employees, worked
8 through meal periods and frequently worked more than 8 hours per day and/or 40 hours per
9 week without receiving all wages, including overtime premium wages, for all hours worked.
10 Defendants unlawfully and knowingly deducted wages from Plaintiff for hours worked,
11 including hours worked during meal periods, and failed to pay any compensation for these
12 hours worked off-the-clock.

13 21. Defendants had a consistent policy which did not provide Plaintiff and members
14 of the Plaintiff Class with duty-free meal periods of at least thirty (30) minutes for shifts of five
15 hours or more, which began before the end of the fifth hour of work, and failed to pay such
16 employees one (1) hour of pay at their regular rate of compensation based on the correct regular
17 rate encompassing commission payments when applicable for each workday the meal period
18 was not provided, as required by California wage and hour laws.

19 22. During all, or portions, of the Class Period, Defendants had a consistent policy
20 which did not authorize or permit Plaintiff and members of the Plaintiff Class to receive rest
21 periods of at least ten (10) minutes per four (4) hours, or major fraction, worked, and failed to
22 pay such employees one (1) hour of pay at their regular rate of compensation for each workday
23 a rest period was not authorized or permitted, as required by California wage and hour laws.

24 23. During the Class Period, Defendants failed to provide Plaintiff and other
25 similarly-situated employees with one day's rest in seven days. Defendants caused Plaintiff and
26 on information and belief, other similarly-situated employees, to work more than seven
27 consecutive days in a workweek without receiving one day's rest in seven, as required under
28 California law.

24. During the Class Period, Defendants had a consistent policy of failing to reimburse Plaintiff and members of the Plaintiff Class for all necessary and reasonable business expenses incurred in the discharge of duties, in violation of California state wage and hour laws. Plaintiff, and on information and belief, other similarly-situated employees, were required to use personal cell phones and computers to perform their duties for Defendants without receiving any reimbursement for these necessarily incurred business expenses.

25. During all, or portions, of the Class Period, Defendants had a consistent policy of failing to timely pay Plaintiff and members of the Plaintiff Class all wages due during their employment and at termination, in violation of California state wage and hour laws.

26. Plaintiff, on behalf of herself and all similarly-situated employees in the State of California, brings this action pursuant to Labor Code sections 201, 202, 203, 204(a), 210, 218.5, 218.6, 221, 223, 224, 225.5, 226(a), 226(h), 226.3, 226.7, 223, 510, 512, 551, 552, 553, 558, 558.1, 1174(d), 1174.5, 1194, 1194.2, 1197, 1197.1, 1198, 1199, and 2802, seeking unpaid wages, meal and rest period premiums, expense reimbursement, penalties, equitable relief, and reasonable attorneys' fees and costs.

27. Plaintiff, on behalf of herself and all Plaintiff Class Members, brings this action pursuant to Business and Professions Code sections 17200-17208, seeking injunctive relief, restitution, and disgorgement of all benefits obtained by Defendants by failing to pay all wages owed.

V.

CLASS ACTION ALLEGATIONS

28. Plaintiff brings this action on behalf of herself, the general public, and all other similarly-situated persons as a class action pursuant to California Code of Civil Procedure section 382. The class which Plaintiff seeks to represent is composed of and defined as follows:

Plaintiff Class:

All individuals employed by Defendants as a non-exempt employee within the State of California at any time since the four years preceding the filing of this Complaint.

29. Plaintiff seeks to certify a Subclass of employees defined as:

Unpaid Wages Subclass

All members of the proposed Plaintiff Class who worked over eight (8) hours of work in one day or forty (40) hours in one week, during the four years preceding the filing of this Complaint.

30. Plaintiff seeks to certify a Subclass of employees defined as:

Meal Period Subclass

All members of the proposed Plaintiff Class who worked one or more work periods in excess of five hours, during the four years preceding the filing of this Complaint.

31. Plaintiff seeks to certify a Subclass of employees defined as:

Rest Period Subclass

All members of the proposed Plaintiff Class who worked one or more work periods in excess of three and a half hours, during the four years preceding the filing of this Complaint.

32. Plaintiff seeks to certify a Subclass for employees defined as:

Seven Consecutive Days Subclass

All members of the proposed Plaintiff Class who worked more than six days in seven without receiving one day's rest therefrom in seven in a workweek, during the four years preceding the filing of this Complaint.

33. Plaintiff seeks to certify a Subclass for employees defined as:

Unpaid Double Time Subclass

All members of the proposed Plaintiff Class who performed work in excess of eight hours on any seventh day of a workweek, during the four years preceding the filing of this Complaint.

34. Plaintiff seeks to certify a Subclass of employees defined as:

Unreimbursed Business Expense Subclass

All members of the proposed Plaintiff Class who were required to use home office facilities, a personal cell phone and/or personal computer for business-related purposes and as a result incurred expenses in the discharge of duties for Defendants.

35. Plaintiff seeks to certify a Subclass of employees defined as:

Wage Statement Subclass

All members of the proposed Plaintiff Class who, within one year of the filing of the Complaint, received one or more itemized wage statements that did not include all wages due and/or the accurate number of hours worked.

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3 36. Plaintiff seeks to certify a Subclass of former employees defined as:

4 **Waiting Time Penalty Subclass**

5 All members of the proposed Plaintiff Class whose employment
6 ended at any time during the three years preceding the filing of this
Complaint.

7 37. Plaintiff seeks to certify a Subclass of employees defined as:

8 **UCL Subclass**

9 All members of the proposed Plaintiff Class who were subject to
10 Defendants' pay practices relating to failure to pay wages
including overtime premium wages, failure to pay meal and rest
11 period premium compensation, and failure to timely pay all wages
due at separation from employment, and failure to reimburse all
12 necessary home office expenses without reimbursement

13 38. Plaintiff reserves the right under Rule 3.765(b), California Rules of Court, to amend
14 or modify the Plaintiff Class description with greater specificity or further division into subclasses
15 or limitation to particular issues.

16 39. This action has been brought and may be maintained as a class action pursuant to
17 Code of Civil Procedure section 382 because there is a well-defined common interest of many
18 persons and it is impractical to bring them all before the court.

19 40. **Ascertainable Class**: The proposed Plaintiff Class and Subclasses are ascertainable
20 in that their members can be identified and located using information contained in Defendants'
21 payroll and personnel records.

22 41. **Numerosity**: The potential quantity of members of the Plaintiff Class and
23 Subclasses as defined is so numerous that joinder of all members would be unfeasible and
24 impractical. The disposition of their claims through this class action will benefit both the parties
25 and this Court. The quantity of members of the Plaintiff Class and Subclasses is unknown to
26 Plaintiff at this time, however, it is estimated that the Plaintiff Class and Subclasses number
27 approximately 100 individuals. The quantity and identity of such membership is readily
28 ascertainable via inspection of Defendants' records.

42. **Typicality**: The claims of Plaintiff for unpaid wages, overtime premium compensation, meal and rest period premiums, wage statement penalties, waiting time penalties, expense reimbursement, interest, and attorneys' fees are typical of the claims of all members of the Plaintiff Class and Subclasses mentioned herein because all members of the Plaintiff Class and Subclasses sustained similar injuries and damages arising out of Defendants' common course of conduct in violation of law, and the injuries and damages of all members of the Plaintiff Class and Subclasses were caused by Defendants' wrongful conduct in violation of law, as alleged herein.

43. **Adequacy**: Plaintiff is an adequate representative of the Plaintiff Class and Subclasses herein, will fairly protect the interests of the members of the Plaintiff Class and Subclasses, has no interests antagonistic to the members of the Plaintiff Class and Subclasses, and will vigorously pursue this suit via attorneys who are competent, skilled, and experienced in litigating matters of this type. Class Counsel is competent and experienced in litigating large employment law class actions.

44. **Superiority**: A class action is superior to other available means for fair and efficient adjudication of the claims of the Plaintiff Class and would be beneficial for the parties and the Court. Class action treatment will allow a large number of similarly-situated persons to prosecute their common claims in a single forum, simultaneously, efficiently, and without the unnecessary duplication of effort and expense numerous individual actions would require. The damages suffered by each Plaintiff Class Member are relatively small in the sense pertinent to class action analysis, and the expense and burden of individual litigation would make it extremely difficult or impossible for individual Plaintiff Class Members to seek and obtain individual relief. A class action will serve an important public interest by permitting such individuals to effectively pursue recovery of sums owed to them. Class litigation also prevents the potential for inconsistent or contradictory judgments raised by individual litigation.

45. The predominating common questions of law and fact include, without limitation:

- a. Whether Defendants compensated Plaintiff and members of the Plaintiff Class for all hours worked, including overtime wages for all hours worked in excess of

- 1 8 hours per day and/or 40 hours per week and hours worked during meal periods;
- 2 b. Whether Defendants provided legally compliant off-duty meal periods on eligible
- 3 workdays;
- 4 c. Whether Defendants provided legally compliant, duty-free rest periods on
- 5 eligible workdays;
- 6 d. Whether Defendants paid twice the regular of pay for hours worked in excess of
- 7 eight hours on any seventh day in the workweek;
- 8 e. Whether Defendants provided one day's rest in seven days during each
- 9 workweek;
- 10 f. Whether Defendants unlawfully deducted wages in violation of Labor Code
- 11 sections 221-224;
- 12 g. Whether Defendants reimbursed Plaintiff Class Members for all business-related
- 13 expenses incurred in the discharge of duties, including home office, including a
- 14 reasonable portion of all related expenses such as utilities, mortgage and/or rent,
- 15 insurance, home computer, home internet, personal cell phone and other office
- 16 space related expenses incurred in proportion to the time worked for Defendant;
- 17 h. Whether Defendants maintained accurate records for Plaintiff Class Members
- 18 pursuant to Labor Code section 1174(d) and Section 7 of the applicable IWC
- 19 Wage order;
- 20 i. Whether Defendants provided Plaintiff Class Members with accurate itemized
- 21 wage statements pursuant to Labor Code section 226;
- 22 j. Whether Defendants timely paid wages due during and upon separation of
- 23 employment pursuant to Labor Code sections 201, 202, 203, and 204(a);
- 24 k. Whether Defendants violated sections 17200, *et seq.* of the Business and
- 25 Professions Code; Labor Code sections 226 and 1194, IWC Wage Order 4-2001,
- 26 and other applicable IWC Wage Orders which constitutes a violation of
- 27 fundamental public policy;
- 28 h. Whether Plaintiff Class and Subclass Members are entitled to equitable relief

pursuant to Business and Professions Code, sections 17200, *et seq.*

VI.

CAUSES OF ACTION

FIRST CAUSE OF ACTION

FAILURE TO PAY MINIMUM, REGULAR, AND OVERTIME WAGES [Labor Code §§ 510, 1194, 1194.2, 1197, 1197.1, 1198; IWC Wage Order 4-2001, §§ 3, 4]

46. Plaintiff hereby incorporates all preceding paragraphs of this Complaint.

47. Labor Code section 510 provides in pertinent part: “Eight hours of labor constitutes a day’s work. Any work in excess of 8 hours in one workday and any work in excess of 40 hours in any one workweek and the first eight hours worked on the seventh day of work in any one workweek shall be compensated at the rate of no less than one and one-half times the regular rate of pay for an employee. Any work in excess of 12 hours in one day shall be compensated at the rate of no less than twice the regular rate of pay for an employee. In addition, any work in excess of eight hours on any seventh day of a workweek shall be compensated at the rate of no less than twice the regular rate of pay of an employee.”

48. Labor Code section 1194(a) states: “Notwithstanding any agreement to work for a lesser wage, any employee receiving less than the legal minimum wage or the legal overtime compensation applicable to the employee is entitled to recover in a civil action the unpaid balance of the full amount of this minimum wage or overtime compensation, including interest thereon, reasonable attorney’s fees, and costs of suit.”

49. Labor Code section 1194.2 states: “In any action under Section 98, 1193.6, 1194, or 1197.1 to recover wages because of the payment of a wage less than the minimum wage fixed by an order of the commission or by statute, an employee shall be entitled to recover liquidated damages in an amount equal to the wages unlawfully unpaid and interest thereon.”

50. Labor Code section 1194.2 provides for liquidated damages equal to unlawfully unpaid minimum wages, with interest.

51. Labor Code section 1197 states: “The minimum wage for employees fixed by the commission is the minimum wage to be paid to employees, and the payment of a less wage than minimum wage so fixed is unlawful.”

52. Labor Code section 1197.1 states: “Any employer or other person acting either individually or as an officer, agent, or employee of another person, who pays or causes to be paid to any employee a wage less than the minimum fixed by an order of the commission shall be subject to a civil penalty, restitution of wages, liquidated damages payable to the employee, and any applicable penalties imposed pursuant to Section 203 as follows: 1) For any initial violation that is intentionally committed, one hundred dollars (\$100) for each underpaid employee for each pay period for which the employee is underpaid...2) For each subsequent violation for the same specific offense, two hundred fifty dollars (\$250) for each underpaid employee for each pay period for which the employee is underpaid regardless of whether the initial violation is intentionally committed.”

53. Labor Code section 1198 states: “The maximum hours of work and the standard conditions of labor fixed by the commission shall be the maximum hours of work and the standard conditions of labor for employees. The employment of any employee for longer hours than those fixed by the order or under conditions of labor prohibited by the order is unlawful.”

54. Pursuant to the “Minimum Wages” and “Hours & Days of Work” Sections of the applicable Wage Order, an employer may not pay employees less than the applicable minimum wage for all hours worked and provides that an employer may not pay non-exempt employees less than the applicable overtime rate for all overtime hours worked.

55. By their failure to pay all wages, including minimum and/or overtime wages, for hours worked over eight (8) hours in one day or forty (40) hours in one week, Defendants failed to pay overtime wages and violated provisions of Labor Code section 1194 and IWC Wage Order 4-2001.

56. Plaintiff and on information and belief, other similarly-situated employees regularly worked overtime hours over eight (8) hours in one day or forty (40) hours in one week, including hours worked during meal periods, and were not paid wages, including overtime premium wages, for all hours worked. Defendants failed to pay Plaintiff and other similarly-situated employees all wages for all hours worked, including minimum wages and overtime premium compensation, as in accordance with California law. For example, Plaintiff

1 was paid at her regular hourly rate of \$20 per hour for 111 hours worked in a single pay period.
2 As alleged, Defendants deducted time for meal periods that were not taken and did not pay for
3 all hours worked including time worked during meal periods and off-the-clock. On information
4 and belief, Defendants did not pay all wages, including overtime and double time wages, for
5 hours worked in excess of eight hours on the seventh consecutive day in a workweek.

6 57. As a direct result, Plaintiff and members of the Unpaid Wages Subclass have
7 suffered, and continue to suffer, substantial losses related to the use and enjoyment of such
8 wages, including lost interest on such monies and expenses and attorney's fees in seeking to
9 compel Defendants to fully perform their obligation under state law, all to their respective
10 damage in amounts according to proof at trial and within the jurisdictional limitations of this
11 Court.

12 58. Defendants' unlawful acts deprived Plaintiff and members of the Unpaid Wages
13 Subclass Plaintiff seeks to represent of minimum, regular, and/or overtime wages in amounts to
14 be determined at trial, and they are entitled to recover these amounts, along with liquidated
15 damages for unpaid regular or minimum wages, interest, attorneys' fees, and costs.

16 59. Plaintiff seeks to recover in a civil action the unpaid balance of the full amount
17 of the unpaid wages resulting from Defendants' minimum wage violations including interest
18 thereon, reasonable attorney's fees and costs of suit, penalties, and liquidated damages to the
19 fullest extent permissible including those permitted pursuant to Labor Code sections 218.6,
20 1194, 1194.2, 1197.1, and Code of Civil Procedure section 1021.5.

21 60. Plaintiff, on behalf of herself and the members of the Unpaid Wages Subclass,
22 requests relief as described below.

23 **SECOND CAUSE OF ACTION**
24 **FAILURE TO PROVIDE MEAL PERIODS OR COMPENSATION IN LIEU THEREOF**
25 **[Labor Code §§ 226.7, 512, 1198; IWC Wage Order 4-2001, § 11]**

26 61. Plaintiff hereby incorporates all preceding paragraphs of this Complaint.

27 62. Labor Code section 226.7(b) provides: "An employer shall not require an
28 employee to work during any meal...period mandated pursuant to an applicable statute, or
applicable regulation, standard, or order of the Industrial Welfare Commission..."

63. Labor Code section 512(a) provides: “An employer may not employ an employee for a work period of more than five hours per day without providing the employee with a meal period of not less than 30 minutes, except that if the total work period per day of the employee is no more than six hours, the meal period may be waived by mutual consent of both the employer and employee. An employer may not employ an employee for a work period of more than 10 hours per day without providing the employee with a second meal period of not less than 30 minutes...”

64. Labor Code section 1198 states: “The maximum hours of work and the standard conditions of labor fixed by the commission shall be the maximum hours of work and the standard conditions of labor for employees. The employment of any employee for longer hours than those fixed by the order or under conditions of labor prohibited by the order is unlawful.”

65. IWC Wage Order 4-2001, section 11 provides, in part, “that no employer shall employ any person for a work period of more than five (5) hours without a meal period of not less than 30 minutes, except that when a work period of not more than six (6) hours will complete the day’s work the meal period may be waived by mutual consent of the employer and the employee.” Subsection D of IWC Wage Order 4-2001, section 11 further provides that employees in the health care industry who work shifts in excess of 8 total hours in a workday may voluntarily waive their right to one of their two meal periods if a valid waiver is signed by the employee and the employer. Subsection B of IWC Wage Order 4-2001, section 11 further provides that if an employer fails to provide an employee a meal period in accordance with the applicable provisions of this order, the employer shall pay the employee one (1) hour of pay at the employee’s regular rate of compensation for each workday that the meal period is not provided.

66. Plaintiff and, on information and belief, members of the Meal Period Subclass were not provided with off-duty 30-minute meal periods for each work period of more than five hours. Defendants automatically deducted 30 minutes from each workday for a meal period, which was unpaid, despite the fact that Plaintiff had to continue to work during meal periods to complete all of her duties for Defendants.

1 67. Defendants failed to pay for hours worked during meal periods and failed to pay
2 meal premium compensation on work periods in which a legally compliant meal period was not
3 provided, as required under California law.

4 68. Defendants failed to provide Plaintiff and other similarly-situated employees
5 with lawful meal periods and failed to pay premium compensation equal to one hour of pay at
6 the employee's regular rate of pay for each workday that a duty-free meal period was not
7 provided in accordance with California law. Furthermore, Defendants failed to inform Plaintiff
8 and other similarly-situated non-exempt employees of their right to meal periods and failed to
9 record meal periods.

10 69. Because Defendants failed to provide meal periods, they are liable to Plaintiff
11 and members of the Meal Period Subclass for one hour of additional premium pay at the regular
12 rate of compensation for each workday that the meal periods were not provided, pursuant to
13 Labor Code section 226.7 and IWC Wage Order 4-2001, section 11(B).

14 70. As a direct result of Defendants' violations alleged herein, Plaintiff and members
15 of the Meal Period Subclass have suffered and continue to suffer substantial losses related to the
16 use and enjoyment of such wages, including lost interest on such monies and expenses and
17 attorney's fees in seeking to compel Defendants to fully perform their obligation under state
18 law, all to their respective damage in amounts according to proof at trial and within the
19 jurisdictional limitations of this Court.

20 71. Pursuant to Labor Code sections 226.7 and 512, the Plaintiff and members of the
21 Meal Period Subclass seek the payment of all meal period compensation which they are owed,
22 according to proof.

23 72. By failing to provide off-duty and uninterrupted meal periods of at least thirty
24 (30) minutes during work periods of more than five (5) hours, which began before the end of the
25 fifth hour of work, and failing to pay such employees premium wages of one (1) hour of pay at
26 their regular rate of compensation for each workday the meal period was not provided,
27 Defendants willfully violated the provisions of Labor Code sections 226.7 and 512, and section
28 11 of IWC Wage Order No. 4-2001.

73. As a direct result of Defendants' violations alleged herein, Plaintiff and members of the Meal Period Subclass have suffered and continue to suffer substantial losses related to the use and enjoyment of such wages, including lost interest on such monies and expenses and attorney's fees in seeking to compel Defendants to fully perform their obligation under state law, all to their respective damage in amounts according to proof at trial and within the jurisdictional limitations of this Court.

74. Defendants' unlawful acts deprived Plaintiff and members of the Meal Period Subclass Plaintiff seeks to represent of premium wages and/or other compensation in amounts to be determined at trial, and they are entitled to recover such amounts, plus interest, attorneys' fees, and costs.

75. Plaintiff seeks to recover in a civil action the unpaid balance of the full amount of the unpaid wages resulting from Defendants' meal period violations including interest thereon, reasonable attorney's fees and costs of suit, and penalties to the fullest extent permissible including those permitted pursuant to Labor Code sections 226.7 and 512, and Code of Civil Procedure section 1021.5.

76. Plaintiff, on behalf of herself and members of the Meal Period Subclass, requests relief as described below.

THIRD CAUSE OF ACTION
FAILURE TO PROVIDE PAID REST PERIODS OR COMPENSATION IN LIEU
THEREOF
[Labor Code § 226.7, 512; IWC Wage Orders 4-2001, § 12]

77. Plaintiff hereby incorporates all preceding paragraphs of this Complaint.

78. Labor Code section 226.7(b) provides: "An employer shall not require an employee to work during any...rest...period mandated pursuant to an applicable statute, or applicable regulation, standard, or order of the Industrial Welfare Commission..."

79. IWC Wage Order 4-2001, section 12(A) states that every employer shall authorize and permit all employees to take rest periods, which insofar as practicable shall be in the middle of each work period. The authorized rest period time shall be based on the total hours worked daily at the rate of ten (10) minutes net rest time per four (4) hours or major

1 fraction thereof. However, a rest period need not be authorized for employees whose total daily
2 work time is less than three and one-half (3 ½) hours. Authorized rest period time shall be
3 counted as hours worked, for which there shall be no deduction from wages.

4 80. IWC Wage Order 4-2001, section 12(B) states that if an employer fails to
5 provide an employee a rest period in accordance with the applicable provisions of this Order,
6 the employer shall pay the employee one (1) hour of pay at the employee's regular rate of
7 compensation for each work day that the rest period is not provided.

8 81. Defendants failed to provide Plaintiff and, on information and belief, members of
9 the Rest Period Subclass with lawful rest periods and failed to pay premium compensation equal
10 to one hour of pay at the employee's regular rate of pay for each workday that a rest period was
11 not provided in accordance with California law. Due to the demands of the job, Plaintiff and
12 other similarly-situated employees were incentivized to forego taking duty-free rest periods in
13 order to timely complete all work tasks as required by Defendants.

14 82. As a direct result of Defendants' violations alleged herein, Plaintiff and members
15 of the Rest Period Subclass have suffered, and continue to suffer, substantial losses related to
16 the use and enjoyment of such wages, including lost interest on such monies and expenses and
17 attorney's fees in seeking to compel Defendants to fully perform their obligation under state
18 law, all to their respective damage in amounts according to proof at trial and within the
19 jurisdictional limitations of this Court.

20 83. Defendants' unlawful acts deprived Plaintiff and members of the Rest Period
21 Subclass Plaintiff seeks to represent of premium wages and/or other compensation in amounts
22 to be determined at trial, and they are entitled to recover such amounts, plus interest, attorneys'
23 fees, and costs.

24 84. Plaintiff seeks to recover in a civil action the unpaid balance of the full amount
25 of the unpaid wages resulting from Defendants' rest period violations including interest thereon,
26 reasonable attorney's fees and costs of suit, and penalties to the fullest extent permissible
27 including those permitted pursuant to Labor Code section 226.7 and Code of Civil Procedure
28 section 1021.5.

1 85. Plaintiff, on behalf of herself and members of the Rest Period Subclass, requests
2 relief as described below.

3 **FOURTH CAUSE OF ACTION**
4 **FAILURE TO PROVIDE ONE DAY’S REST IN SEVEN**
5 **[Labor Code §§ 550, 551, 552, 553, 558; and IWC Wage Order 4-2001, § 3]**

6 86. Plaintiff hereby incorporates all preceding paragraphs of this Complaint.

7 87. Labor Code section 551 states: “Every person employed in any occupation of
8 labor is entitled to one day’s rest therefrom in seven.”

9 88. Labor Code section 552 states: “No employer of labor shall cause his employees
10 to work more than six days in seven.”

11 89. Labor Code section 1198 provides: “The maximum hours of work and the
12 standard conditions of labor fixed by the commission shall be the maximum hours of work and
13 the standard conditions of labor for employees. The employment of any employee for longer
14 hours than those fixed by the order or under conditions of labor prohibited by the order is
15 unlawful.”

16 90. IWC Wage Order 4-2001, section 3(H) states, “[t]he provisions of Labor Code
17 Sections 551 and 552 regarding one (1) day’s rest in seven (7) shall not be construed to prevent
18 an accumulation of days of rest when the nature of the employment reasonably requires the
19 employee to work seven (7) or more consecutive days; provided, however, that in each calendar
20 month, the employee shall receive the equivalent of one (1) day’s rest in seven (7).”

21 91. Defendants failed to provide Plaintiff and other similarly-situated employees
22 with one day’s rest in seven as required by California law. On information and belief, the
23 Defendants required Plaintiff and similarly-situated employees to work every day for several
24 weeks straight without a day of rest in a workweek.

25 92. Defendants failed to notify Plaintiff and other similarly-situated employees of
26 their statutory right to a day of rest.

27 93. Plaintiff and members of the Seven Consecutive Days Subclass are entitled to
28 civil penalties for days in which they worked more than six days in seven pursuant to Labor
Code section 558, as well as interest upon unpaid wages or compensation, reasonable attorney’s

1 fees, and costs of suit pursuant to Labor Code sections 218.5 and 218.6.

2 94. Plaintiff, on behalf of herself and members of the Seven Consecutive Days
3 Subclass, requests relief as described below.

4 **FIFTH CAUSE OF ACTION**
5 **UNLAWFUL DEDUCTION OF WAGES**
6 **[Labor Code §§ 221-224]**

7 95. Plaintiff hereby incorporates all preceding paragraphs of this Complaint.

8 96. California Labor Code sections 221 and 224 provide that an employer may only
9 lawfully withhold amounts from an employee's wages when (1) required or empowered to do so
10 by state or federal law; (2) when a deduction is expressly authorized in writing by the employee to
11 cover insurance premiums, benefit plan contributions, or other deductions not amounting to a
12 rebate on the employee's wages; or (3) when a deduction to cover health, welfare or pension
13 contributions is expressly authorized by a wage or collective bargaining agreement.

14 97. California Labor Code section 223 provides that it is unlawful for an employer to
15 pay a lower wage while purporting to pay the wage designated by statute or contract.

16 98. Defendants' conduct as alleged herein has violated Cal. Labor Code sections 221-
17 224 insofar as Defendant has deducted wages for hours worked during meal periods.

18 99. Pursuant to Cal. Labor Code sections 218, 218.5, and 218.6, Plaintiff and other
19 similarly-situated employees are entitled to payment of unpaid wages or compensation, including
20 interest thereon, as well as reasonable attorney's fees, and costs of suit.

21 100. Plaintiff, on behalf of herself and members of the Plaintiff Class, requests relief as
22 described below.

23 **SIXTH CAUSE OF ACTION**
24 **FAILURE TO REIMBURSE NECESSARY BUSINESS EXPENSES**
25 **[Labor Code § 2802]**

26 101. Plaintiff hereby incorporates all preceding paragraphs of this Complaint.

27 102. California Labor Code section 2802 provides: "(a) An employer shall indemnify his
28 or her employee for all necessary expenditures or losses incurred by the employee in direct
consequence of the discharge of his or her duties, or of his or her obedience to the directions of the
employer, even though unlawful, unless the employee, at the time of obeying the directions,

1 believed them to be unlawful. (b) All awards made by a court or by the Division of Labor
2 Standards Enforcement for reimbursement of necessary expenditures under this section shall carry
3 interest at the same rate as judgments in civil actions. Interest shall accrue from the date on which
4 the employee incurred the necessary expenditure or loss. (c) For purposes of this section, the term
5 ‘necessary expenditures or losses’ shall include all reasonable costs, including, but not limited to,
6 attorney’s fees incurred by the employee enforcing the rights granted by this section.”

7 ~~102.103.~~ Plaintiff further alleges that due to the nature of the assignment and work by
8 Defendant, she and other proposed Class Members were required to use home-office space, use
9 home internet, personal cellular or smart-phones, printers, and ancillary home office equipment
10 purchases (cartridges, pens, paper, ink, and all other reasonable and ordinary office supply
11 equipment) in order to perform job duties. This includes expenses in proportion to the office space
12 for rent, mortgage, insurance, utilities and other items and expenditures that, but for their
13 employment status, would be potentially recoverable expenses for home office expenses. Plaintiff
14 alleges that these and other reasonable or customary home-office expenses were not reimbursed to
15 her or other proposed Class Members during the proposed Class Period.

16 ~~103.104.~~ California Labor Code section 2804 mandates that this statutory right
17 cannot be waived.

18 ~~104.105.~~ Because an employer’s liability under California Labor Code section 2802
19 is “a liability created by statute,” in general, claims for unreimbursed necessary expenditures under
20 California Labor Code section 2802 must be filed within three years of the date the employee
21 accrues the expense. Cal. Code Civ. Proc. § 338(a). However, a cause of action under California’s
22 Unfair Competition Law (Cal. Bus. & Prof. Code sections 17200, *et seq.*), as alleged herein,
23 extends the statute of limitations by an additional year, effectively giving employees up to four
24 years to file a claim in court for restoration of money or property acquired by means of unfair
25 competition. *See* Cal. Bus. & Prof. Code §§ 17203 and 17208.

26 ~~105.106.~~ As alleged in more detail above, Defendants violated the above statutes
27 throughout the Class Period by uniformly denying Plaintiff and members of the Unreimbursed
28 Business Expense Subclass reimbursement for all necessary expenditures incurred in direct

consequence of discharging their duties and/or obeying the directions of Defendants, including, *inter alia*, failing to provide reimbursement for necessary business expenses, including the use of personal cell phones and personal home computers and other reasonable and customary home-office expenses incurred, including for regular office supplies, rent, mortgage and utilities, in proportion to the time and space necessary for performing job duties for Defendants.-

~~106.107.~~ At all times during the proposed Class Period, since Defendants failed to provide Plaintiff and members of the Unreimbursed Business Expense Subclass reimbursement for all necessary expenditures incurred, including for the use of personal cell phones and computers for business purposes, Defendants derived, and continue to derive, an unjust and inequitable economic benefit at the expense of Plaintiff and Plaintiff Class Members.

~~107.108.~~ Accordingly, Plaintiff and Plaintiff Class Members are entitled to recover, and hereby seek, an amount equal to incurred necessary expenditures, pre- and post-judgment interest, applicable penalties, attorneys' fees and costs, and any further equitable relief this Court may deem just and proper. *See* Cal. Lab. Code § 2802, *see also*, Cal. Civ. Proc. Code § 1021.5.

~~108.~~ Plaintiff, on behalf of herself and members of the Unreimbursed Business Expense Subclass, requests relief as described below.

109. ##

SEVENTH CAUSE OF ACTION
FAILURE TO PROVIDE ACCURATE ITEMIZED WAGE STATEMENTS
[Labor Code § 226]

110. Plaintiff hereby incorporates all preceding paragraphs of this Complaint.

111. Labor Code section 226(a) states in pertinent part: "An employer l, semimonthly or at the time of each payment of wages, shall furnish to his or her employee, either as a detachable part of the check, draft, or voucher paying the employee's wages, or separately if wages are paid by personal check or cash, an accurate itemized statement in writing showing": (1) gross wages earned; (2) total hours worked by the employee, except for any employee whose compensation is solely based on a salary and who is exempt from payment of overtime under subdivision (a) of Section 515 or any applicable order of the Industrial Welfare Commission; (3) the number of piece-rate units earned and any applicable piece rate if the

1 employee is paid on a piece-rate basis; (4) All deductions, provided that all deductions made on
2 written orders of the employee may be aggregated and shown as one item; (5) net wages earned;
3 (6) the inclusive dates of the period for which the employee is paid; (7) the name of the
4 employee and only the last four digits of his or her social security number or an employee
5 identification number other than a social security number; (8) the name and address of the legal
6 entity that is the employer; and (9) all applicable hourly rates in effect during the pay period and
7 the corresponding number of hours worked at each hourly rate by the employee. “The
8 deductions made from payment of wages shall be recorded in ink or other indelible form,
9 properly dated, showing the month, day, and year, and a copy of the statement and the record of
10 the deductions shall be kept on file by the employer for at least three years at the place of
11 employment or at a central location within the State of California.”

12 112. IWC Wage Order 4-2001, section 7(A) states in relevant part that the employer
13 shall keep accurate information regarding, “(4) Total wages paid each payroll period, including
14 value of board, lodging, or other compensation actually furnished to the employee; (5) Total
15 hours worked in the payroll period and applicable rates of pay.”

16 113. During the applicable statutory period, including, but not limited to, on
17 information and belief, Defendants failed to provide accurate itemized wage statements to
18 Plaintiff and other similarly situated employees. Wage statements provided did not include,
19 among other things, all wages due, all applicable hourly rates in effect during the pay period and
20 the corresponding number of hours worked at each hourly rate by the employee.

21 114. As a consequence of Defendants’ knowing and willful failure to comply with
22 Labor Code section 226(a), Plaintiff and members of the Wage Statement Subclass are entitled
23 to actual damages or penalties not to exceed \$4,000 for each employee pursuant to Labor Code
24 section 226(b), together with interest and attorneys’ fees and costs.

25 115. Labor Code section 226(e)(1) states: “An employee suffering injury as a result of
26 a knowing and intentional failure by an employer to comply with subdivision (a) is entitled to
27 recover the greater of all actual damages or fifty dollars (\$50) for the initial pay period in which
28 a violation occurs and one hundred dollars (\$100) per employee for each violation in a

subsequent pay period, not to exceed an aggregate penalty of four thousand dollars (\$4,000), and is entitled to an award of costs and reasonable attorneys' fees." Labor Code section 226(e)(2)(B) states: "An employee is deemed to suffer injury for purposes of this subdivision if the employer fails to provide accurate and complete information as required by any one or more of items (1) to (9), inclusive, of subdivision (a) and the employee cannot promptly and easily determine from the wage statement alone one or more of the following: (i) The amount of gross wages or net wages paid to the employee during the pay period or any other information required to be provided on the itemized wage statement pursuant to items (2) to (4), inclusive, (6), and (9) of subdivision (a)..." Because Plaintiff's wage statements did not include, among other things, an accurate accounting of gross wages earned or the accurate total hours worked, she is deemed to have suffered injury.

116. Labor Code section 226(h) states: "An employee may also bring an action for injunctive relief to ensure compliance with this section, and is entitled to an award of costs and reasonable attorney's fees."

117. As a direct result of Defendants' violations alleged herein, Plaintiff and members of the Wage Statement Subclass have suffered, and continue to suffer, injury including substantial losses related to the use and enjoyment of such wages, lost interest on such monies and expenses and attorney's fees in seeking to compel Defendants to fully perform their obligations under state law, all to their respective damage in amounts according to proof at trial and within the jurisdictional limitations of this Court.

118. Plaintiff seeks to recover in a civil action all remedies including damages, unpaid wages, penalties, attorney's fees and costs, and injunctive relief to the fullest extent permissible including those permitted pursuant to Labor Code sections 226(e), 226(h), and Code of Civil Procedure section 1021.5.

119. Plaintiff, on behalf of herself and the members of the members of the Wage Statement Subclass, request relief as described below.

EIGHTH CAUSE OF ACTION
FAILURE TO TIMELY PAY WAGES UPON SEPARATION OF EMPLOYMENT
[Labor Code §§ 201, 202, 203]

120. Plaintiff hereby incorporates all preceding paragraphs of this Complaint.

121. Labor Code section 201(a) states: “If an employer discharges an employee, the wages earned and unpaid at the time of discharge are due and payable immediately.”

122. Labor Code section 202(a) states: “If an employee not having a written contract for a definite period quits his or her employment, his or her wages shall become due and payable not later than 72 hours thereafter, unless the employee has given 72 hours previous notice of his or her intention to quit, in which case the employee is entitled to his or her wages at the time of quitting. Notwithstanding any other provision of law, an employee who quits without providing a 72-hour notice shall be entitled to receive payment by mail if he or she so requests and designates a mailing address. The date of the mailing shall constitute the date of payment for purposes of the requirement to provide payment within 72 hours of the notice of quitting.”

123. Through Defendants’ conduct during the applicable statutory period including, but not limited to, the conduct alleged herein, including that alleged on information and belief, Defendants willfully failed to provide Plaintiff and members of the Waiting Time Penalty Subclass with all wages due and owing, including minimum wages, overtime wages, and regular wages, by the time specified by Labor Code sections 201(a) and 202(a), as applicable.

124. Labor Code section 203(a) states, in relevant part: “If an employer willfully fails to pay, without abatement or reduction, in accordance with sections 201, 201.3, 201.5, 201.6, 201.8, 201.9, 202, and 205.5, any wages of an employee who is discharged or who quits, the wages of the employee shall continue as a penalty from the due date thereof at the same rate until paid or until an action therefore is commenced; but the wages shall not continue for more than 30 days.”

125. As a direct result of Defendants’ violations alleged herein, Plaintiff and members of the Waiting Time Penalty Subclass have suffered and continue to suffer substantial losses related to the use and enjoyment of such wages, including lost interest on such monies and expenses and attorneys’ fees in seeking to compel Defendants to fully perform their obligation under state law, all to their respective damage in amounts according to proof at trial and within

1 the jurisdictional limitations of this Court.

2 126. Plaintiff seeks to recover in a civil action all remedies to the fullest extent
3 permissible including those permitted pursuant to Labor Code section 203 and Code of Civil
4 Procedure section 1021.5.

5 127. Plaintiff, on behalf of herself and the members of the Waiting Time Penalty
6 Subclass, request relief as described below.

7 **NINTH CAUSE OF ACTION**
8 **VIOLATION OF THE UNFAIR COMPETITION LAW**
9 **[Business and Professions Code §§ 17200, *et seq.*]**

10 128. Plaintiff hereby incorporates all preceding paragraphs of this Complaint.

11 129. The failure to pay overtime premium compensation, rest and meal period
12 premiums, provide a day of rest, reimburse for all business-related expenses, and timely pay all
13 pay due upon termination of employment to Plaintiff, and each Plaintiff Class Member and
14 UCL Subclass Member, is an unlawful and unfair business practice within the meaning of
15 Business and Professions Code sections 17200, *et seq.*, including but not limited to a violation
16 of the applicable State of California Industrial Welfare Commission Wage Orders, regulations,
17 and statutes, or is otherwise a practice which is otherwise unfair and unlawful, including that the
18 Defendants did not pay tax contributions on the accrued compensation in the form of FICA,
19 Social Security, Medicare, and Unemployment Insurance.

20 130. This cause of action is brought under Business and Professions Code sections
21 17203 and 17204, commonly called the Unfair Competition Law. Under this cause of action and
22 pursuant to Business and Professions Code section 17208, Plaintiff and all Plaintiff Class
23 Members seek restitution of wages owed and, where applicable, penalties under Labor Code
24 section 203, where such wages were due each of the Class Members during the Class Period,
25 commencing four (4) years prior to filing of this complaint, according to proof.

26 131. This cause of action is brought as a cumulative remedy as provided in Business
27 and Professions Code section 17205, and is intended as an alternative remedy for restitution for
28 Plaintiff, each Plaintiff Class Member, and each UCL Subclass Member, for the time period, or
any portion thereof, commencing within four (4) years prior to the filing of this complaint, and

1 as the primary remedy for Plaintiff, each Plaintiff Class Member, and each UCL Subclass
2 Member for the time period of the fourth year prior to the filing of this complaint, as such one-
3 year time period exceeds the statute of limitations on statutory wage claims.

4 132. As a result of the Defendants' unlawful and unfair business practice of failing to
5 pay minimum and overtime wages, meal and rest period premiums, provide a day of rest,
6 reimburse business expenses, and promptly pay wages in violation of Labor Code sections 201
7 and 202, each Plaintiff Class Member and UCL Subclass Member has suffered damages and is
8 entitled to restitution in an amount according to proof. The wages and restitution sought are
9 based on the alleged failure to pay all wages due, provide legally compliant meal and rest
10 periods, as these claims relate only to wages or premiums that were required to be paid, but for
11 which, due to Defendants' unfair competition, were not paid as required by law. Further, the
12 unpaid expense reimbursements sought are based on the "Unreimbursed Expense Subclass" as
13 these claims relate to the expenses which were incurred but not reimbursed as required by law.

14 Such incurred but unreimbursed expenses include personal cell or data phone, data usage plans,
15 home hi-speed internet connections, printers, paper, cartridges, miscellaneous but necessary
16 office supplies like pens, notebooks, staplers, paper clips and general and customary expenses
17 for home office space in their home that Plaintiff alleges should have been reimbursed in
18 proportion to the space occupied, including, without limitation, a reasonable proportion of rent,
19 mortgage, utilities, insurance, and other generally necessary and otherwise reimbursable home
20 office expenses.

21 133. Further, Plaintiff requests that violations of Defendants alleged herein be
22 enjoined, that other equitable relief as this court deems proper be granted, and that Defendants
23 be required to pay tax contributions on the accrued compensation in the form of FICA, Social
24 Security, Medicare, Unemployment Insurance, or other appropriate payments.

25 134. Plaintiff, on behalf of herself and other proposed members of the Plaintiff Class,
26 will seek restitution of wages, including premium wages for non-compliant break periods, and
27 expense reimbursements in an amount according to proof within the UCL's applicable
28 limitations period.

135. Plaintiff, on behalf of herself and the members of the UCL Subclass, request relief as described below.

TENTH CAUSE OF ACTION
PAGA CIVIL PENALTIES FOR FAILURE TO PAY MINIMUM, REGULAR, AND OVERTIME WAGES
[Lab. Code §§ 2698, *et seq.*]

136. Plaintiff hereby incorporates all preceding paragraphs of this Complaint. This includes all statutes for which PAGA civil penalty assessment may apply as provided and specifically listed in the Notice to the LWDA (Exhibit “A” attached hereto) and expressly incorporated herein by this reference.-

137. Labor Code section 2699(a) provides: “Notwithstanding any other provision of law, any provision of this code that provides for a civil penalty to be assessed and collected by the Labor and Workforce Development Agency or any of its departments, divisions, commissions, boards, agencies, or employees, for a violation of this code, may, as an alternative, be recovered through a civil action brought by an aggrieved employee on behalf of himself or herself and other current or former employees pursuant to the procedures specified in Section 2699.3.”

138. Labor Code section 2699(f): “For all provisions of this code except those for which a civil penalty is specifically provided, there is established a civil penalty for a violation of these provisions, as follows... (2) If, at the time of the alleged violation, the person employs one or more employees, the civil penalty is one hundred dollars (\$100) for each aggrieved employee per pay period for the initial violation and two hundred dollars (\$200) for each aggrieved employee per pay period for each subsequent violation.”

139. Pursuant to California Labor Code section 558(a), “[a]ny employer or other person acting on behalf of an employer who violates, or causes to be violated, a section of this chapter or any provision regulating hours and days of work in any order of the Industrial Welfare Commission shall be subject to a civil penalty as follows: (1) For any initial violation, fifty dollars (\$50) for each underpaid employee for each pay period for which the employee was underpaid in addition to an amount sufficient to recover underpaid wages; (2) For each

1 subsequent violation, one hundred dollars (\$100) for each underpaid employee for each pay
2 period for which the employee was underpaid in addition to an amount sufficient to recover
3 underpaid wages.” Plaintiff seeks only to recover the civil penalty provided for in section 558(a)
4 for the violations alleged herein and does not seek to recover any underpaid wages.

5 140. As alleged herein, during the PAGA period, Defendants failed to pay Plaintiff
6 and other aggrieved employees all minimum, regular, and overtime wages for all hours worked,
7 including time worked during meal periods and off-the-clock.

8 141. Defendants’ conduct violated, and continues to violate, Labor Code sections 510,
9 1194, 1197, and 1198 as well as the “Hours and Days of Work” and “Minimum Wages”
10 sections of the applicable Wage Order.

11 142. As a result, Defendants violated the Labor Code and are liable to Plaintiff, and
12 other aggrieved employees, for penalties as required by Labor Code sections 558(a)(1)-(2),
13 1197.1, and 2699(a) and (f)(2), as well as attorney’s fees and costs all recoverable in an amount
14 according to proof.

15 143. Plaintiff, as a representative of the general public, will and does seek to recover
16 any and all penalties for each and every violation, in an amount according to proof, as to those
17 penalties available pursuant to the PAGA. Funds recovered will be distributed in accordance
18 with the PAGA, with 75% of penalties recovered provided to the LWDA on behalf of the State
19 of California.

20 **ELEVENTH CAUSE OF ACTION**
21 **PAGA CIVIL PENALTIES FOR FAILURE TO PROVIDE AT LEAST ONE DAY’S**
22 **REST IN SEVEN**
[Lab. Code §§ 2698, *et seq.*]

23 144. Plaintiff hereby incorporates all preceding paragraphs of this Complaint. This
24 includes all statutes for which PAGA civil penalty assessment may apply as provided and
25 specifically listed in the Notice to the LWDA (Exhibit “A” attached hereto) and expressly
26 incorporated herein by this reference.

27 145. Labor Code sections 2699(a) and 2699(f) provide for the assessment and
28 collection of civil penalties for violations of the labor code, to be recovered through a civil

1 action brought by an aggrieved employee on behalf of himself or herself and other current or
2 former employees pursuant to the procedures specified in Section 2699.3. Labor Code section
3 558(a) provides a civil penalty for violations of sections of that chapter.

4 146. As alleged herein, during the PAGA period, Defendants failed to provide
5 Plaintiff and other aggrieved employees with one day's rest in seven as required by California
6 law. On information and belief, Defendants caused Plaintiff and other aggrieved employees to
7 work every day for several weeks straight without a day of rest.

8 147. Defendants' conduct violated, and continues to violate, Labor Code sections 551-
9 552, 1197, and 1198.

10 148. As a result, Defendants violated the Labor Code and are liable to Plaintiff, and
11 other aggrieved employees, for penalties as required by Labor Code sections 558(a)(1)-(2),
12 2699(a) and (f)(2), as well as attorney's fees and costs all recoverable in an amount according to
13 proof.

14 149. Plaintiff, as a representative of the general public, will and does seek to recover
15 any and all penalties for each and every violation, in an amount according to proof, as to those
16 penalties available pursuant to the PAGA. Funds recovered will be distributed in accordance
17 with the PAGA, with 75% of penalties recovered provided to the LWDA on behalf of the State
18 of California.

19 **TWELFTH CAUSE OF ACTION**
20 **PAGA CIVIL PENALTIES FOR FAILURE TO PROVIDE MEAL PERIODS**
21 **[Lab. Code §§ 2698, *et seq.*]**

22 ~~150.~~ Plaintiff hereby incorporates all preceding paragraphs of this Complaint. This
23 includes all statutes for which PAGA civil penalty assessment may apply as provided and
24 specifically listed in the Notice to the LWDA (Exhibit "A" attached hereto) and expressly
25 incorporated herein by this reference.

26 150.

27 151. Labor Code sections 2699(a) and 2699(f) provide for the assessment and
28 collection of civil penalties for violations of the labor code, to be recovered through a civil
action brought by an aggrieved employee on behalf of himself or herself and other current or

1 former employees pursuant to the procedures specified in Section 2699.3.

2 152. As alleged herein, during the PAGA period, Defendants failed to provide
3 Plaintiff and other aggrieved employees with legally compliant, uninterrupted meal periods
4 required by California law, and failed to provide meal period premiums in lieu thereof.

5 153. Defendants' conduct violated, and continues to violate, Labor Code sections
6 226.7, 512, and 1198, as well as the "Meal Periods" section of the applicable IWC Wage Order.

7 154. As a result, Defendants violated the Labor Code and are liable to Plaintiff, and
8 other aggrieved employees, for penalties as required by Labor Code sections 558(a)(1)-(2),
9 1197.1, and 2699(a) and (f)(2), as well as attorney's fees and costs all recoverable in an amount
10 according to proof.

11 155. Plaintiff, as a representative of the general public, will and does seek to recover
12 any and all penalties for each and every violation, in an amount according to proof, as to those
13 penalties available pursuant to the PAGA. Funds recovered will be distributed in accordance
14 with the PAGA, with 75% of penalties recovered provided to the LWDA on behalf of the State
15 of California.

16 **THIRTEENTH CAUSE OF ACTION**
17 **PAGA CIVIL PENALTIES FOR FAILURE TO PROVIDE REST PERIODS**
18 **[Lab. Code §§ 2698, *et seq.*]**

19 156. Plaintiff hereby incorporates all preceding paragraphs of this Complaint. This
20 includes all statutes for which PAGA civil penalty assessment may apply as provided and
21 specifically listed in the Notice to the LWDA (Exhibit "A" attached hereto) and expressly
22 incorporated herein by this reference.

23 157. Labor Code sections 2699(a) and 2699(f) provide for assessment and collection
24 of civil penalties for violations of the labor code, to be recovered through a civil action brought
25 by an aggrieved employee on behalf of himself or herself and other current or former employees
26 pursuant to the procedures specified in Section 2699.3.

27 158. As alleged herein, during the PAGA period, Defendants failed to provide
28 Plaintiff and other aggrieved employees with legally compliant, uninterrupted rest periods
required by California law, and failed to provide rest period premiums in lieu thereof.

159. Defendants' conduct violated, and continues to violate, Labor Code sections 226.7 and 1198, as well as the "Rest Periods" section of the applicable IWC Wage Order.

160. As a result, Defendants violated the Labor Code and are liable to Plaintiff, and other aggrieved employees, for penalties as required by Labor Code sections 2699(a) and (f)(2), as well as attorney's fees and costs all recoverable in an amount according to proof.

161. Plaintiff, as a representative of the general public, will and does seek to recover any and all penalties for each and every violation, in an amount according to proof, as to those penalties available pursuant to the PAGA. Funds recovered will be distributed in accordance with the PAGA, with 75% of penalties recovered provided to the LWDA on behalf of the State of California.

FOURTEENTH CAUSE OF ACTION
PAGA CIVIL PENALTIES FOR UNLAWFUL DEDUCTION OF WAGES
[Lab. Code §§ 2698, *et seq.*]

162. Plaintiff hereby incorporates all preceding paragraphs of this Complaint. This includes all statutes for which PAGA civil penalty assessment may apply as provided and specifically listed in the Notice to the LWDA (Exhibit "A" attached hereto) and expressly incorporated herein by this reference.

163. Labor Code sections 2699(a) and 2699(f) provide for assessment and collection of civil penalties for violations of the labor code, to be recovered through a civil action brought by an aggrieved employee on behalf of himself or herself and other current or former employees pursuant to the procedures specified in Section 2699.3.

164. As alleged herein, during the PAGA period, Defendant illegally deducted wages for hours aggrieved employees worked during meal periods.

165. Defendants' conduct violated, and continues to violate, Labor Code sections 221-224.

166. As a result, Defendants violated the Labor Code and are liable to Plaintiff, and other aggrieved employees, for penalties as required by Labor Code sections 2699(a) and (f)(2), as well as attorney's fees and costs all recoverable in an amount according to proof.

167. Plaintiff, as a representative of the general public, will and does seek to recover

any and all penalties for each and every violation, in an amount according to proof, as to those penalties available pursuant to the PAGA. Funds recovered will be distributed in accordance with the PAGA, with 75% of penalties recovered provided to the LWDA on behalf of the State of California.

FIFTEENTH CAUSE OF ACTION
PAGA CIVIL PENALTIES FOR FAILURE TO REIMBURSE BUSINESS-RELATED EXPENSES
[Lab. Code §§ 2698, *et seq.*]

168. Plaintiff hereby incorporates all preceding paragraphs of this Complaint. This includes all statutes for which PAGA civil penalty assessment may apply as provided and specifically listed in the Notice to the LWDA (Exhibit “A” attached hereto) and expressly incorporated herein by this reference.

169. Labor Code sections 2699(a) and 2699(f) provide for assessment and collection of civil penalties for violations of the labor code, to be recovered through a civil action brought by an aggrieved employee on behalf of himself or herself and other current or former employees pursuant to the procedures specified in Section 2699.3.

170. Aggrieved employees are entitled to pursue civil penalties under the PAGA for violations of Labor Code section 2802. Labor Code § 2699.5. The factual basis for the unreimbursed expense claim for PAGA civil penalties assessed per pay period includes without limitation, the following nature and type of expenses: personal cell or data phone, data usage plans, home hi-speed internet connections, printers, paper, cartridges, miscellaneous but necessary office supplies like pens, notebooks, staplers, paper clips and general and customary expenses for home office space in their home that Plaintiff alleges should have been reimbursed in proportion to the space occupied, including, without limitation, a reasonable proportion of rent, mortgage, utilities, insurance and other generally necessary and otherwise reimbursable home office expenses.

171. As alleged herein, during the PAGA period, Defendant failed to reimburse Plaintiff and other aggrieved employees for or all necessary expenditures incurred, including the use of personal cell phones and computers for business purposes.

172. Defendants' conduct violated, and continues to violate, Labor Code section 2802.

173. As a result, Defendants violated the Labor Code and are liable to Plaintiff, and other aggrieved employees, for penalties as required by Labor Code sections 2699(a) and (f)(2), as well as attorney's fees and costs all recoverable in an amount according to proof.

174. Plaintiff, as a representative of the general public, will and does seek to recover any and all penalties for each and every violation, in an amount according to proof, as to those penalties available pursuant to the PAGA. Funds recovered will be distributed in accordance with the PAGA, with 75% of penalties recovered provided to the LWDA on behalf of the State of California.

SIXTEENTH CAUSE OF ACTION
PAGA CIVIL PENALTIES FOR FAILURE TO PROVIDE ACCURATE ITEMIZED
WAGE STATEMENTS
[Lab. Code §§ 2698, *et seq.*]

175. Plaintiff hereby incorporates all preceding paragraphs of this Complaint.

176. Labor Code sections 2699(a) and 2699(f) provide for assessment and collection of civil penalties for violations of the labor code, to be recovered through a civil action brought by an aggrieved employee on behalf of himself or herself and other current or former employees pursuant to the procedures specified in Section 2699.3.

177. Labor Code section 226.3 provides for civil penalties for violations of Labor Code section 226. The civil penalty is \$250 for the initial violation and \$1,000 for each subsequent violation.

178. As alleged herein, during the PAGA period, Defendants failed to provide accurate itemized wage statements to aggrieved employees. Wage statements provided were deficient in that they did not include all wages due, all applicable hourly rates in effect during the pay period and the corresponding number of hours worked at each hourly rate by the employee.

179. Defendants' conduct violated, and continues to violate, Labor Code section 226.

180. As a result, Defendants willfully violated the Labor Code and are liable to Plaintiff and other aggrieved employees for civil penalties as required by Labor Code sections

226.3 and 2699(a) or, in the alternative, section 2699(f)(2), as well as attorney's fees and costs, all recoverable in an amount according to proof.

181. Plaintiff, as a representative of the general public, will and does seek to recover any and all penalties for each and every violation, in an amount according to proof, as to those penalties available pursuant to the PAGA. Funds recovered will be distributed in accordance with the PAGA, with 75% of penalties recovered provided to the LWDA on behalf of the State of California.

SEVENTEENTH CAUSE OF ACTION
PAGA CIVIL PENALTIES FOR FAILURE TO MAINTAIN ACCURATE RECORDS
[Lab. Code §§ 2698, *et seq.*]

182. Plaintiff hereby incorporates all preceding paragraphs of this Complaint. This includes all statutes for which PAGA civil penalty assessment may apply as provided and specifically listed in the Notice to the LWDA (Exhibit "A" attached hereto) and expressly incorporated herein by this reference.

183. Labor Code section 1174(d) requires each employer to "[k]eep, at a central location in the state or at the plants or establishments at which employees are employed, payroll records showing the hours worked daily by and the wages paid to, and the number of piece-rate units earned by and any applicable piece rate paid to, employees employed at the respective plants or establishments."

184. The "Records" section of the applicable IWC Wage Order requires each employer to maintain "[t]ime records showing when the employee begins and ends each work period. Meal periods, split shift intervals and total daily hours worked shall also be recorded."

185. Labor Code section 1174.5 imposes a \$500 civil penalty for any failure to maintain records required by Section 1174(d).

186. Labor Code sections 2699(a) and 2699(f) provide for assessment and collection of civil penalties for violations of the labor code, to be recovered through a civil action brought by an aggrieved employee on behalf of himself or herself and other current or former employees pursuant to the procedures specified in Section 2699.3.

187. During the PAGA period, Defendants failed to maintain accurate records

1 showing the accurate number of hours worked by, and wages owed to, Plaintiff and other
2 aggrieved employees, as required by law.

3 188. Defendants' conduct violated, and continues to violate, Labor Code section
4 1174(d) as well as the "Records" section of the applicable Wage Order.

5 189. As a result, Defendants willfully violated the Labor Code and are liable to
6 Plaintiff and other aggrieved employees for penalties as required by Labor Code sections 1174.5
7 and 2699(a), or, in the alternative, section 2699(f)(2), as well as attorney's fees and costs, all
8 recoverable in an amount according to proof.

9 190. Plaintiff, as a representative of the general public, will and does seek to recover
10 any and all penalties for each and every violation, in an amount according to proof, as to those
11 penalties available pursuant to the PAGA. Funds recovered will be distributed in accordance
12 with the PAGA, with 75% of penalties recovered provided to the LWDA on behalf of the State
13 of California.

14 **EIGHTEENTH CAUSE OF ACTION**
15 **PAGA CIVIL PENALTIES FOR FAILURE TO PAY WAGES DUE DURING AND**
16 **UPON TERMINATION OF EMPLOYMENT**
17 **[Lab. Code §§ 2698, *et seq.*]**

18 191. Plaintiff hereby incorporates all preceding paragraphs of this Complaint. This
19 includes all statutes for which PAGA civil penalty assessment may apply as provided and
20 specifically listed in the Notice to the LWDA (Exhibit "A" attached hereto) and expressly
21 incorporated herein by this reference.

22 192. Labor Code section 204(a) states, in pertinent part: "All wages...earned by any
23 person in any employment are due and payable twice during each calendar month, on days
24 designated in advance by the employer as the regular paydays." Section 204(d) states: "The
25 requirements of this section shall be deemed satisfied by the payment of wages for weekly,
26 biweekly, or semimonthly payroll if the wages are paid not more than seven calendar days
27 following the close of the payroll period." The "Minimum Wages" Section of the applicable
28 Wage Order further states: "Every employer shall pay to each employee, on the established
payday for the period involved, not less than the applicable minimum wage for all hours worked

1 in the payroll period.”

2 193. Labor Code section 210(a) provides: “In addition to, and entirely independent
3 and apart from, any other penalty provided in this article, every person who fails to pay the
4 wages of each employee as provided in Sections 201.3, 204, 204b, 204.1, 204.2, 204.11, 205,
5 205.5, and 1197.5, shall be subject to a civil penalty as follows: (1) For any initial violation, one
6 hundred dollars (\$100) for each failure to pay each employee. (2) For each subsequent violation,
7 or any willful or intentional violation, two hundred dollars (\$200) for each failure to pay each
8 employee, plus 25 percent of the amount unlawfully withheld.”

9 194. Labor Code section 256 states that a civil penalty shall be imposed “in an amount
10 not exceeding 30 days’ pay as waiting time under the terms of Section 203.”

11 195. Labor Code sections 2699(a) and 2699(f) provide for assessment and collection
12 of civil penalties for violations of the labor code, to be recovered through a civil action brought
13 by an aggrieved employee on behalf of himself or herself and other current or former employees
14 pursuant to the procedures specified in Section 2699.3.

15 196. As set forth herein, during the PAGA period, Defendants failed to pay Plaintiff
16 and other aggrieved employees all wages that were due and owing to them including meal
17 period premiums, and regular, minimum, and overtime wages, within the required time during
18 their employment and upon their separation of employment, in violation of the Labor Code and
19 the applicable IWC Wage Order.

20 197. Additionally, during the PAGA period, Defendants failed to pay Plaintiff and
21 other aggrieved employees all final wages earned within the time required by Labor Code
22 sections 201-202. Defendants also failed to pay waiting time penalty wages for failing to timely
23 pay final wages. Even when Defendants did pay final wages within the time frame required,
24 Defendants nevertheless failed to pay timely because they did not pay all wages earned as set
25 forth herein.

26 198. Defendants also failed to pay a day’s wages for every day final pay was not paid
27 through the date final wages were paid, as required by Labor Code section 203.

28 199. Defendants’ conduct violated, and continues to violate, Labor Code sections 201-

1 204.

2 200. As a result, Defendants willfully violated the Labor Code and are liable to
3 Plaintiff and other aggrieved employees for penalties as required by Labor Code sections 210,
4 256, and 2699(a), or, in the alternative, section 2699(f)(2), as well as attorney's fees and costs,
5 all recoverable in an amount according to proof.

6 201. Plaintiff, as a representative of the general public, will and does seek to recover
7 any and all penalties for each and every violation, in an amount according to proof, as to those
8 penalties available pursuant to the PAGA. Funds recovered will be distributed in accordance
9 with the PAGA, with 75% of penalties recovered provided to the LWDA on behalf of the State
10 of California.

11 **VII.**

12 **PRAYER FOR RELIEF**

13 Plaintiff prays for judgment as follows:

14 1. That the Court determine this action may be maintained as a class action and
15 Plaintiff as Class Representative and Plaintiff's counsel as Class Counsel;

16 2. For injunctive relief as provided by the Labor Code to the extent permitted by
17 law including, but not limited to, pursuant to Section 226(h), and Business and Professions
18 Code sections 17200, *et seq.*;

19 3. For restitution as provided by Business and Professions Code sections 17200, *et*
20 *seq.*;

21 4. For an order requiring Defendants to restore and disgorge all funds to each
22 affected person acquired by means of any act or practice declared by this Court to be unlawful,
23 unfair, or fraudulent and, therefore, constituting unfair competition under Business and
24 Professions Code sections 17200, *et seq.*;

25 5. For an award of unpaid wages, including minimum and overtime wages, to the
26 extent permissible by law to each affected person;

27 6. For an award of liquidated damages to the extent permissible by Labor Code
28 section 1194.2;

1 7. For an award of meal period premium wages equal to one hour of pay at the
2 employee's regular rate of pay for each workday that a meal period was not provided in
3 accordance with Labor Code sections 226.7 and 512 and Section 11 of the applicable IWC
4 Wage Order;

5 8. For an award of rest period premium wages equal to one hour of pay at the
6 employee's regular rate of pay for each workday that a rest period was not provided in
7 accordance with Labor Code section 226.7 and Section 12 of the applicable IWC Wage Order;

8 9. For reimbursement of unpaid expenses incurred as alleged above, including,
9 without limitation, home-office, home expenses necessary to sustain a home office and other
10 reasonable and necessary business expenses that are reasonable and customary to maintain a
11 home office all incurred during the time period for the benefit of Defendants, in accordance
12 with Labor Code section 2802;

13 10. For penalties to the extent permitted pursuant to the Labor Code, and Orders of
14 the Industrial Welfare Commission including, but not limited to penalties under Labor Code
15 section 226(e);

16 11. For penalties to the extent permitted pursuant to the Labor Code, and Orders of
17 the Industrial Welfare Commission including, but not limited to penalties under Labor Code
18 sections 558 and 558.1;

19 12. For an award of waiting time penalties per former employee pursuant to Labor
20 Code section 203(a);

21 13. For an award of penalties incurred under sections 210, 226.3, 226(e), and 1174.5
22 per underpaid employee pursuant to Labor Code sections 210, 226(e), 226.3, and 1174.5;

23 14. For the remedies provided by Labor Code section 233 including reasonable
24 attorneys' fees;

25 15. For an award of liquidated damages to the extent permissible by Labor Code
26 section 1194.2;

27 16. For penalties incurred under Labor Code section 1197.1 for each underpaid
28 employee per pay period for which the employee was underpaid;

1 17. For pre- and post-judgment interest to the extent permitted by law including, but
2 not limited to, Labor Code sections 218.6 and 1194;

3 18. For determination of the appropriate remedy to compensate Plaintiff, Plaintiff
4 Class, and Subclass Members, as required to promote fairness and justice, including but not
5 limited to establishing procedures for compensation, and fluid recovery if appropriate.

6 19. For maintenance of this claim as a Representative Action under the PAGA, and
7 providing Plaintiff and her counsel with all enforcement capability as if this action had been
8 instituted by the Department of Labor Standards Enforcement (“DLSE”);

9 20. For recovery of civil penalties as permitted by Labor Code sections 2699.3,
10 1197.1, and 558(a)(1)-(2) in an amount according to proof;

11 21. For recovery of civil penalties as permitted by Labor Code section 226.3 for
12 failing to provide accurate itemized wage statements, in an amount to be assessed and according
13 to proof;

14 22. For recovery of civil penalties as permitted by Labor Code sections 210 for
15 failing to timely pay wages due during employment;

16 23. For recovery of civil penalties as permitted by Labor Code section 256 for failing
17 to timely pay wages due upon termination of employment;

18 24. For recovery of civil penalties as permitted by Labor Code sections 1174 and
19 1174.5 for failing to maintain accurate records;

20 25. For recovery of civil penalties as permitted by Labor Code section 2699(f)(2)
21 where a statutory civil penalty is not provided, including but not limited to failing to comply
22 with Labor Code sections 201-203, 221-224, and 226.7;

23 26. For recovery of civil penalties per pay period as permitted by Labor Code section
24 2699(f)(2) where a specific statutory civil penalty is not provided, for failure to comply with
25 Labor Code section 2802 as related to business equipment, monthly fees and costs and all
26 reasonable, necessary and customary expenses related to home office expenditures, in an
27 amount according to proof;
28

1 25-27. For recovery of civil penalties per pay period for any statute identified and listed
2 in Plaintiff's Notice to the LWDA on August 27, 2020, for which both Defendant and the
3 LWDA were notified, but no other statute that was not listed or failed to be listed in the Notice
4 letter, Exhibit "A" which is incorporated herein by this reference;

5 26-28. Attorneys' fees and costs of suit, including expert fees and fees pursuant to
6 California Labor Code sections 218.5, 226, 226(h), 1194, and Code of Civil Procedure section
7 1021.5, and all other applicable state laws;

8 27.—For Pre-Judgment and Post-Judgment interest, to the extent permitted by law as
9 to any restitution recovery; and

10 28.—//

11 //

12 //

13 29. //

14 30. Any other relief as this Court deems proper.

15 **COHELAN KHOURY & SINGER**
16 **DAVTYAN LAW FIRM, INC.**

17 Dated: November 2, 2020

18 By: _____
19 Michael D. Singer, Esq.
20 J. Jason Hill, Esq.
21 Attorneys for Plaintiff GAIL WILKERSON

22 **DEMAND FOR JURY TRIAL**

23 Plaintiff demands a jury trial of all claims triable as of right by jury.

24 **COHELAN KHOURY & SINGER**
25 **DAVTYAN LAW FIRM, INC.**

26 Dated: November 2, 2020

27 By: _____
28 Michael D. Singer, Esq.
J. Jason Hill, Esq.
Attorneys for Plaintiff GAIL WILKERSON

EXHIBIT 2

COHELAN KHOURY & SINGER

A PARTNERSHIP OF PROFESSIONAL LAW CORPORATIONS

TIMOTHY D. COHELAN, APLC*
ISAM C. KHOURY, APC
DIANA M. KHOURY, APC
MICHAEL D. SINGER, APLC •

(*Also admitted in the District of Columbia)
(•Also admitted in Colorado)

ATTORNEYS AT LAW

605 "C" STREET, SUITE 200
SAN DIEGO, CALIFORNIA 92101-5305
Telephone: (619) 595-3001
Facsimile: (619) 595-3000
www.ckslaw.com

JEFF GERACI
J. JASON HILL†
MARTA MANUS
KRISTINA DE LA ROSA
ROSEMARY C. KHOURY

(† Also admitted in Illinois)

August 27, 2020

NOTICE VIA ONLINE SUBMISSION

California Labor and Workforce Development Agency ("LWDA")

VIA CERTIFIED U.S. MAIL WITH RETURN RECEIPT

Intuit, Inc.
2700 Coast Avenue
Mountain View, CA 94043

Intuit, Inc.
c/o CSC-Lawyers Incorporating Service
2710 Gateway Oaks Drive, Suite 150N
Sacramento, CA 95833

Re: Notice pursuant to California Labor Code sections 2698, *et seq.*, the Private Attorneys General Act ("PAGA"), sent by Gail Wilkerson on behalf of herself and all other non-exempt employees of Intuit, Inc. in the State of California, as an individual and as a proposed Representative of the State of California

Dear PAGA Administrator and Intuit, Inc.:

This letter shall serve as Gail Wilkerson (hereafter "Claimant")'s Notice pursuant to the California Private Attorneys General Act of 2004 ("PAGA"), California Labor Code sections 2698, *et seq.* regarding her claims against Intuit, Inc. (referred to herein as "the Employer"). Claimant submits this notice on behalf of herself and all current and former non-exempt employees employed by the Employer in California during the one year preceding the date of this notice who have all suffered one or more of the violations described herein (collectively referred to as "aggrieved employees").

If the LWDA does not intend to investigate the allege violations, Claimant intends to file a representative action for PAGA *civil penalties* on behalf of herself and all other aggrieved employees of the Employer, seeking civil penalties. A copy of this notice is being sent to the Employer by certified mail at the addresses above.

On information and belief, Claimant and other non-exempt employees were subject to the same policies and practices alleged herein which impermissibly denied aggrieved employees their rights pursuant to the California Labor Code and caused violations of the Labor Code as set forth below.

FACTUAL STATEMENT

Claimant worked for the Employer as a non-exempt employee in the position of Seasonal Tax Support from approximately January 2020 through March 2020. At all relevant times at least one year prior to the date of this Notice, the Employer subjected Claimant and non-exempt employees to policies and practices which caused the violations of the Labor Code as described

herein. Claimant now seeks civil penalties individually and on behalf of other aggrieved employees based on the alleged violations of the California Labor Code and applicable IWC Wage Order, including civil penalties pursuant to Labor Code section 558(a), *excluding underpaid wages* per *ZB, N.A. v. Superior Court* (2019) 8 Cal. 5th 175, 252 Cal. Rptr. 3d 228, 448 P.3d 239. Claimant's claims are set forth in further detail below.

For reasons set forth herein, Claimant alleges the following violations of the California Labor Code and the applicable IWC Wage Order(s) on behalf of herself and all other non-exempt employees employed by the Employer in California.

FAILURE TO PAY MINIMUM, REGULAR, AND OVERTIME WAGES

(Labor Code §§ 218, 510, 1194, 1197, 1197.1, 1198, and 1199(c) and the
“Minimum Wages” and “Hours and Days of Work” Sections of the Applicable Wage Order)

Labor Code section 510 provides in pertinent part: “Eight hours of labor constitutes a day's work. Any work in excess of 8 hours in one workday and any work in excess of 40 hours in any one workweek and the first eight hours worked on the seventh day of work in any one workweek shall be compensated at the rate of no less than one and one-half times the regular rate of pay for an employee. Any work in excess of 12 hours in one day shall be compensated at the rate of no less than twice the regular rate of pay for an employee. In addition, any work in excess of eight hours on any seventh day of a workweek shall be compensated at the rate of no less than twice the regular rate of pay of an employee.”

Labor Code section 1194(a) states: “Notwithstanding any agreement to work for a lesser wage, any employee receiving less than the legal minimum wage or the legal overtime compensation applicable to the employee is entitled to recover in a civil action the unpaid balance of the full amount of this minimum wage or overtime compensation, including interest thereon, reasonable attorney's fees, and costs of suit.”

Labor Code section 1197 states: “The minimum wage for employees fixed by the commission is the minimum wage to be paid to employees, and the payment of a less wage than minimum wage so fixed is unlawful.”

Labor Code section 1197.1 states that any employer or other person acting either individually or as an officer, agent or employee of another person, which pays or causes to be paid to any employee a wage less than the minimum fixed by an order of the commission shall be subject to a civil penalty and restitution of wages payable to the employee in an amount of \$100 for the initial violation for each pay period in which an employee underpaid in addition to an amount sufficient to recover underpaid wages, and \$250 for each subsequent violation in addition to an amount sufficient to recover underpaid wages, which shall be paid to each affected employee.

Labor Code section 1198 provides: “The maximum hours of work and the standard conditions of labor fixed by the commission shall be the maximum hours of work and the standard conditions of labor for employees. The employment of any employee for longer hours than those fixed by the order or under conditions of labor prohibited by the order is unlawful.”

Labor Code section 1199, which is a statute listed for which PAGA default civil penalties are recoverable pursuant to Labor Code sections 2699.5 and 2699(f)((2), provides that:

Every employer or other person acting either individually or as an officer, agent, or employee of another person is guilty of a misdemeanor and is punishable by a fine of not less than one hundred dollars (\$100) or by imprisonment for not less than 30 days, or by both, who does any of the following:

- (a) Requires or causes any employee to work for longer hours than those fixed, or under conditions of labor prohibited by an order of the commission.
- (b) Pays or causes to be paid to any employee a wage less than the minimum fixed by an order of the commission.
- (c) Violates or refuses or neglects to comply with any provision of this chapter or any order or ruling of the commission.

Labor Code section 1197 states: “The minimum wage for employees fixed by the commission or by any applicable state or local law, is the minimum wage to be paid to employees, and the payment of a lower wage than the minimum so fixed is unlawful. This section does not change the applicability of local minimum wage laws to any entity.”

Labor Code section 1197.1 states: “Any employer or other person acting either individually or as an officer, agent, or employee of another person, who pays or causes to be paid to any employee a wage less than the minimum fixed by an order of the commission shall be subject to a civil penalty, restitution of wages, liquidated damages payable to the employee, and any applicable penalties imposed pursuant to Section 203. For any initial violation that is intentionally committed, one hundred dollars (\$100) for each underpaid employee for each pay period for which the employee is underpaid. For each subsequent violation for the same specific offense, two hundred fifty dollars (\$250) for each underpaid employee for each pay period for which the employee is underpaid regardless of whether the initial violation is intentionally committed.”

Pursuant to the “Hours & Days of Work” Section of the applicable Wage Order, an employer may not pay non-exempt employees less than the applicable overtime rate for all overtime hours worked.

Pursuant to the “Minimum Wages” and “Hours & Days of Work” Sections of the applicable Wage Order, an employer may not pay employees less than the applicable minimum wage for all hours worked and provides that an employer may not pay non-exempt employees less than the applicable overtime rate for all overtime hours worked.

The Employer violated Labor Code sections 218, 510, 1194, 1197, and 1198, and the “Minimum Wages” and “Hours and Days of Work” Sections of the Applicable Wage Order because it did not pay Claimant and other aggrieved current and former employees all minimum,

regular, and overtime wages for all hours worked. The Employer failed to properly calculate the accurate wages owed, including regular and overtime wages due Claimant and other aggrieved employees. For example, Claimant was paid at her regular hourly rate of \$20 per hour for 111 hours worked in a single pay period. Additionally, the Employer deducted time for meal periods that were not taken and did not pay for all hours worked included time worked during meal periods and off-the-clock. Lastly, Claimant regularly worked seven consecutive days without receiving compensation equal to twice the regular rate of pay for work performed on the seventh consecutive day of work, as required under California law.

Accordingly, Claimant now seeks *civil penalties* pursuant to the PAGA on behalf of herself and other aggrieved employees based on the alleged violations of the California Labor Code and applicable IWC Wage Orders.

FAILURE TO PROVIDE AT LEAST ONE DAY'S REST IN SEVEN

(Labor Code §§ 550, 551, 553, and 1198, and the "Hours and Days of Work" Section of the applicable IWC Wage Order)

Labor Code section 551 states: "Every person employed in any occupation of labor is entitled to one day's rest therefrom in seven."

Labor Code section 552 states: "No employer of labor shall cause his employees to work more than six days in seven."

Labor Code section 1198 provides: "The maximum hours of work and the standard conditions of labor fixed by the commission shall be the maximum hours of work and the standard conditions of labor for employees. The employment of any employee for longer hours than those fixed by the order or under conditions of labor prohibited by the order is unlawful."

Labor Code section 1199, which is a statute listed for which PAGA default civil penalties are recoverable pursuant to Labor Code sections 2699.5 and 2699(f)(2), provides that:

Every employer or other person acting either individually or as an officer, agent, or employee of another person is guilty of a misdemeanor and is punishable by a fine of not less than one hundred dollars (\$100) or by imprisonment for not less than 30 days, or by both, who does any of the following:

- (a) Requires or causes any employee to work for longer hours than those fixed, or under conditions of labor prohibited by an order of the commission.
- (b) Pays or causes to be paid to any employee a wage less than the minimum fixed by an order of the commission.
- (c) Violates or refuses or neglects to comply with any provision of this chapter or any order or ruling of the commission.

Pursuant to the "Hours & Days of Work" Section of the applicable Wage Order, "[t]he provisions of Labor Code Sections 551 and 552 regarding one (1) day's rest in seven (7) shall

not be construed to prevent an accumulation of days of rest when the nature of the employment reasonably requires the employee to work seven (7) or more consecutive days; provided, however, that in each calendar month, the employee shall receive the equivalent of one (1) day's rest in seven (7)."

The Employer failed to provide Claimant and other aggrieved employees with one day's rest in seven as required by California law. On information and belief, the Employer caused Claimant and other aggrieved employees to work every day for several weeks straight without a day of rest.

Accordingly, Claimant now seeks *civil penalties* pursuant to the PAGA on behalf of herself and other aggrieved employees based on the alleged violations of the California Labor Code and applicable IWC Wage Orders.

FAILURE TO PROVIDE MEAL AND REST PERIODS

(Labor Code §§ 226.7, 512, and 1198, and the "Meal Period" and "Rest Period" Sections of the applicable IWC Wage Order)

Labor Code section 512(a) states in pertinent part: "[A]n employer may not employ an employee for a work period of more than five hours per day without providing the employee with a meal period of not less than 30 minutes. An employer may not employ an employee for a work period of more than 10 hours per day without providing the employee with a second meal period of not less than 30 minutes" Labor Code section 226.7(a) states that "no employer shall require any employee to work during any meal or rest period mandated by an applicable order of the Industrial Welfare Commission."

The "Rest Period" Section of applicable IWC Wage Order states: "Every employer shall authorize and permit all employees to take rest periods, which insofar as practicable shall be in the middle of each work period. The authorized rest period shall be based on the total hours worked daily at the rate of ten (10) minutes net rest time per four (4) hours or major fraction thereof." If an employer fails to provide an employee a rest period in accordance with the applicable provision of the order, the employer shall pay the employee one (1) hour of pay at the employee's regular rate of compensation of each workday that the rest period is not provided.

Labor Code section 226.7(c) states: "[I]f an employer fails to provide an employee a meal period or rest period in accordance with an applicable order of the IWC, the employer shall pay the employee one additional hour of pay at the employee's regular rate of compensation for each work day that the meal or rest period is not provided."

The Employer failed to provide Claimant and other aggrieved employees with legally compliant meal and rest periods on eligible workdays. The Employer regularly failed to provide a duty-free and uninterrupted meal period before the end of the fifth hour of work and failed to provide a second meal period on shifts of more than 10 hours, as required under California law. On information and belief, Claimant and other aggrieved employees did not waive their right to receive meal periods, including second meal periods and third rest periods on eligible shifts. During Claimant's employment, the Employer failed to provide Claimant and other aggrieved

employees with legally compliant off-duty meal periods and duty-free rest periods as required by Labor Code sections 226.7 and 512, and Sections 11 and 12 of the applicable IWC Wage Order. The Employer's employment practices incentivized employees to forego taking meal and rest breaks because employees such as Claimant were pressured to continue to work without taking off-duty meal and rest periods. The Employer deducted 30 minutes of time per workday even though Claimant was not able to take off-duty meal breaks because of the volume of work she had to complete. Furthermore, the Employer failed to pay one (1) hour of pay at the employee's regular rate of compensation for each workday that the meal and/or rest period was not provided, in accordance with California law.

Accordingly, Claimant now seeks *civil penalties* pursuant to the PAGA on behalf of herself and other aggrieved employees based on the alleged violations of the California Labor Code and applicable IWC Wage Orders.

UNLAWFUL DEDUCTION OF WAGES
(Labor Code §§ 221, 223, 224, and 225.5)

California Labor Code section 221 states that "[i]t shall be unlawful for any employer to collect or receive from an employee any part of wages theretofore paid by said employer to said employee."

California Labor Code section 223 states that "[w]here any statute or contract requires an employer to maintain the designated wage scale, it shall be unlawful to secretly pay a lower wage while purporting to pay the wage designated by statute or by contract."

California Labor Code section 224 states: "The provisions of Sections 221, 222 and 223 shall in no way make it unlawful for an employer to withhold or divert any portion of an employee's wages when the employer is required or empowered so to do by state or federal law or when a deduction is expressly authorized in writing by the employee to cover insurance premiums, hospital or medical dues, or other deductions not amounting to a rebate or deduction from the standard wage arrived at by collective bargaining or pursuant to wage agreement or statute, or when a deduction to cover health and welfare or pension plan contributions is expressly authorized by a collective bargaining or wage agreement."

California Labor Code section 225.5 provides:

In addition to, and entirely independent and apart from, any other penalty provided in this article, every person who unlawfully withholds wages due any employee in violation of Section 212, 216, 221, 222, or 223 shall be subject to a civil penalty as follows:

- (a) For any initial violation, one hundred dollars (\$100) for each failure to pay each employee.
- (b) For each subsequent violation, or any willful or intentional violation, two hundred dollars (\$200) for each failure to pay each employee, plus 25 percent of the amount unlawfully withheld.

As set forth in detail above, the Employer violated Labor Code sections 221 and 223, and the “Minimum Wages” and “Hours and Days of Work” Sections of the Applicable Wage Order because it deducted wages due and earned by Claimant and other aggrieved employees, which also resulted in the failure to pay all minimum, regular, and overtime wages for all hours worked.

Accordingly, Claimant now seeks *civil penalties* pursuant to the PAGA on behalf of herself and other aggrieved employees based on the alleged violations of the California Labor Code and applicable IWC Wage Orders.

FAILURE TO REIMBURSE BUSINESS-RELATED EXPENSES

(Labor Code §§ 2802 and 2804, and the “Tools and Equipment” section of the applicable IWC Wage Order)

Labor Code section 2802(a) provides that “[a]n employer shall indemnify his or her employee for all necessary expenditures or losses incurred by the employee in direct consequence of the discharge of his or her duties, or of his or her obedience to the directions of the employer, even though unlawful, unless the employee, at the time of obeying the directions, believed them to be unlawful.”

Labor Code section 2802(c) states that “[f]or purposes of [2802], the term “necessary expenditures or losses” shall include all reasonable costs, including, but not limited to attorney’s fees incurred by the employee enforcing the rights granted by [2802].”

Section 9(b) of the applicable IWC Wage Order states in pertinent part: “When tools or equipment are required by the employer or are necessary to the performance of a job, such tools and equipment shall be provided and maintained by the employer.”

Labor Code section 2802 prohibits employers, such as the Employer, from shifting their cost of doing business onto the employee. California Labor Code section 2802 states that employers must “indemnify” an employee for “all necessary expenditures or losses incurred by the employee in direct consequence of the discharge of his or her duties, or of his or her obedience to the directions of the employer.” This means that if the expense in question is “necessary” for performance of the job, the employer must reimburse the employee 100% of the cost. An expense is considered “necessary” if it directly results from the employee’s performance of his or her work duties. An expense is also “necessary” if it occurs because the employee is following the directions given by the employer.

“Any contract or agreement, express or implied, made by any employee to waive the benefits of this article or any part thereof is null and void, and this article shall not deprive any employee or his personal representative of any right or remedy to which he is entitled to under the laws of this State.” Cal. Labor Code § 2804.

The Employer failed to comply with Labor Code section 2802 and the applicable IWC Wage Order by failing to reimburse Claimant and other aggrieved employees for necessary business-related expenses incurred in direct consequence of the discharge of his or her duties. Claimant and other non-exempt employees’ job duties required them to use their personal cell

phone and personal home computer and wi-fi, without reimbursement for these business expenses. The Employer failed to reimburse Claimant and other aggrieved employees for the costs incurred by employees in direct consequence of the discharge of his or her duties.

Accordingly, Claimant now seeks *civil penalties* pursuant to the PAGA on behalf of herself and other aggrieved employees based on the alleged violations of the California Labor Code and applicable IWC Wage Orders.

FAILURE TO PROVIDE ACCURATE ITEMIZED WAGE STATEMENTS

(Labor Code §§ 226(a), 226.3, 1198, 2699, and the “Records” Section of the applicable IWC Wage Order)

Labor Code section 226(a) states in pertinent part that every employer shall provide an accurate itemized statement in writing with respect to each one of its employees showing: 1) gross wages earned; 2) total hours worked by an employee, except for any employee whose compensation is solely based on a salary and who is exempt from payment of overtime under subdivision (a) of Section 515 or any applicable order of the Industrial Welfare Commission; (3) the number of piece rate units earned and any applicable piece rate if the employee is paid on a piece-rate basis; (4) all deductions, provided that all deductions made on written orders of the employee may be aggregated and shown as one item; (5) net wages earned; (6) the inclusive dates of the period for which the employee is paid; (7) the name of the employee and the last four digits of his or her social security number or an employee identification number other than a social security number; (8) the name and address of the legal entity that is the employer...; and (9) all applicable hourly rates in effect during the pay period and the corresponding number of hours worked at each hourly rate by the employee.

Furthermore, Labor Code section 226(e)(2)(A) states: “An employee is deemed to suffer injury for purposes of this subdivision if the Employer fails to provide a wage statement.”

Labor Code section 226.3 imposes an additional civil penalty on the Employer of \$250.00 per employee per violation of Labor Code section 226(a) in an initial citation and \$1,000.00 per employee for each violation in a subsequent citation. In addition, Labor Code section 226(e) imposes a penalty of the greater of all actual damages or \$50 for the initial pay period in which a violation occurs and \$100 per employee for each violation in a subsequent pay period, not exceeding an aggregate penalty of \$4,000, and Claimant is entitled to an award of costs and reasonable attorney’s fees.

Due to the Employer’s failure to pay all wages due at all times during Claimant’s employment, including minimum, regular, or overtime wages, the Employer violated Labor Code section 226 by failing to provide accurate itemized wage statements to Claimant and other aggrieved employees. The wage statements issued by the Employer fail to inform of the accurate number of hours worked and accurate total wages due and earned. Furthermore, the itemized wage statements do not accurately reflect the inclusive dates of the period for which the employee is paid, as required by section 226(a).

Accordingly, Claimant now seeks *civil penalties* pursuant to the PAGA on behalf of herself and other aggrieved employees based on the alleged violations of the California Labor Code and applicable IWC Wage Orders.

FAILURE TO MAINTAIN ACCURATE RECORDS

(Labor Code § 1174 and the “Records” Section of the applicable IWC Wage Order)

Labor Code section 1174(d) states: “Every person employing labor in this state shall: Keep, at a central location in the state or at the plants or establishments at which employees are employed, payroll records showing the hours worked daily by and the wages paid to employees employed at the respective plants or establishments. These records shall be kept in accordance with rules established for this purpose by the commission, but in any case, shall be kept on file for not less than three years.”

Labor Code section 1174.5 states: “Any person employing labor who willfully fails to maintain accurate and complete records required by subdivision (d) of Section 1174, shall be subject to a civil penalty of five hundred dollars.”

IWC Wage Order 4-2001, section 7 obligates an employer to keep accurate information by underpaying minimum wages, regular wages, and overtime, and not recording accurate meal periods. IWC Wage Order 4-2001, section 7(A)(3) states in pertinent part: “Every employer shall keep accurate information with respect to each employee including the following: ... (3) Time records showing when the employee begins and ends each work period. Meal periods, split shift intervals and total daily hours worked shall also be recorded.”

The Employer failed to maintain accurate records showing the accurate number of hours worked and accurate wages owed. Accordingly, Claimant now seeks *civil penalties* pursuant to the PAGA on behalf of herself and other aggrieved employees based on the alleged violations of the California Labor Code and applicable IWC Wage Orders.

FAILURE TO TIMELY PAY WAGES DUE DURING AND UPON TERMINATION OF EMPLOYMENT

(Labor Code §§ 201, 202, 203, 204, 256, 1198, and 2699)

Labor Code section 201 states: “If an Employer discharges an employee, the wages earned and unpaid at the time of discharge are due and payable immediately.” Labor Code section 202 states: “If an employee not having a written contract for a definite period quits his or her employment, his or her wages shall become due and payable not later than 72 hours thereafter, unless the employee has given 72 hours previous notice of his or her intention to quit, in which case the employee is entitled to his or her wages at the time of quitting.”

Labor Code section 203(a) states, in relevant part: “If an Employer willfully fails to pay, without abatement or reduction, in accordance with Sections 201, 201.3, 201.5, 202, and 205.5, any wages of an employee who is discharged or who quits, the wages of the employee shall continue as a penalty from the due date thereof at the same rate until paid or until an action therefor is commenced; but the wages shall not continue for more than 30 days. An employee

who secretes or absents himself or herself to avoid payment to his or her, or who refuses to receive the payment when fully tendered to his or her, including any penalty then accrued under this section, is not entitled to any benefit under this section for the time during which he or she so avoids payment.”

Labor Code section 204(a) states, in pertinent part: “All wages . . . earned by any person in any employment are due and payable twice during each calendar month, on days designated in advance by the employer as the regular paydays.” The “Minimum Wages” Section of the applicable Wage Order further states “every employer shall pay to each employee, on the established payday for the period involved, not less than the applicable minimum wage for all hours worked in the payroll period.”

Labor Code section 256 states: “The Labor Commissioner shall impose a civil penalty in an amount not exceeding 30 days of pay as waiting time under the terms of Section 203.”

As detailed above, the Employer failed to pay Claimant and other aggrieved employees all wages that were due and owing to them including meal period premiums, and regular, minimum, and overtime wages, within the required time during their employment and upon their separation of employment, in violation of the Labor Code and the applicable IWC Wage Order because of the violations alleged herein. As a result, the Employer violated the above sections of the Labor Code.

Accordingly, Claimant now seeks *civil penalties* pursuant to the PAGA on behalf of herself and other aggrieved employees based on the alleged violations of the California Labor Code and applicable IWC Wage Orders.

CIVIL PENALTIES FOR VIOLATION OF
THE LABOR CODE AND IWC WAGE ORDERS
(Labor Code §§ 558, 558.1, and 1197.1)

Labor Code section 558 subjects any employer or other person acting on behalf of an employer who violates, or causes to be violated, a section of Part 2, Chapter 1, of the Labor Code or any provision regulating hours and days of work in any IWC Wage Order to a civil penalty in the amount of \$50 for any initial violation for each pay period in which an employee is underpaid in addition to an amount sufficient to recover underpaid wages, and \$100 for each subsequent violation in addition to an amount sufficient to recover underpaid wages, which shall be paid to each affected employee.

Labor Code section 558.1(a) states: “Any Employer or other person acting on behalf of an employer, who violates, or causes to be violated, any provision regulating minimum wages or hours and days of work in any order of the Industrial Welfare Commission, or violates, or causes to be violated, Sections 203, 226, 226.7, 1193.6, 1194, or 2802, may be held liable as the Employer for such violation.” Labor Code section 558.1 expressly defines “employer or other person acting on behalf of an employer” to include a “natural person who is an owner, director, officer, or managing agent of the employer.”

Labor Code section 1197.1 states that any employer or other person acting either individually or as an officer, agent or employee of another person, which pays or causes to be paid to any employee a wage less than the minimum fixed by an order of the commission shall be subject to a civil penalty and restitution of wages payable to the employee in an amount of \$100 for the initial violation for each pay period in which an employee underpaid in addition to an amount sufficient to recover underpaid wages, and \$250 for each subsequent violation in addition to an amount sufficient to recover underpaid wages, which shall be paid to each affected employee.

As set forth above, the Employer underpaid Claimant and other aggrieved employees by failing to provide them with compliant meal periods or compensation in lieu thereof and failed to pay overtime wages as required by Labor Code sections 226.7, 510, and 512 and Sections 3 and 11 of the applicable IWC Wage Order. As a result, the Employer is liable for *civil penalties* under Labor Code section 558.

Accordingly, Claimant will pursue civil penalty or other lawful remedies for herself and other current and former non-exempt employees, including recovery of attorney's fees, costs, and civil penalties to the extent allowed by law. However, pursuant to the recent California Supreme Court decision in *ZB, N.A. v. Superior Court* (2019) 8 Cal. 5th 175, 252 Cal. Rptr. 3d 228, 448 P.3d 239, Claimant does not seek underpaid wages as part of any anticipated PAGA action.

DUTIES OF EMPLOYER

(Labor Code §§ 1174, 1174.5, 1175, and 1198, and the Applicable Wage Order)

Labor Code section 1174 describes certain duties of every employer in this state. Subsection (d) of this labor code section requires that payroll records show the hours worked daily by employees and the corresponding wages to be paid for the hours worked. The Employer violated this requirement by its failure to accurately record employee hours worked and/or paid including wages owed for off-the-clock time and meal and rest period premiums. Labor Code section 1174.5 imposes a civil penalty of \$500 for an employer's failure to maintain accurate and complete records. This civil penalty is addition to the civil penalty of \$100 per pay period, per aggrieved employee that would be imposed pursuant to Labor Code section 2699 for a violation of Labor Code section 1174(d). Furthermore, Claimant and all other aggrieved current and former employees are entitled to collect 25% of the penalty imposed pursuant to Section 2699.

The Employer failed to accurately record all hours worked by Claimant and other aggrieved employees and failed to record all accurate wages to be paid.

Claimant will pursue all remedies on behalf of herself and other current and former employees, including recovery of attorney's fees, costs, damages and penalties to the extent allowed by law.

ATTORNEY'S FEES, COSTS, INTEREST AND PENALTIES

(Labor Code §§ 218.6, 226(e), 1194, 1194.2, and 2699, *et seq.*)

Labor Code sections 218.6, 226(e), 1194, 1194.2, and 2699, *et seq.* give employees the right to recover in a civil action the unpaid balance of the full amount of minimum wages, regular wages, overtime compensation, damages, liquidated damages, and penalties, including interest thereon, reasonable attorney's fees, and costs of suit.

Pursuant to Labor Code sections 2699, *et seq.*, aggrieved employees are entitled to collect 25% of the penalty assessment and 100% of the underpaid wages. Accordingly, the Employer is liable for these items in addition to the unpaid wages. Claimant has already incurred in actual damages, costs and attorney's fees and will continue to incur costs as a result of the Employer's unlawful actions.

CONCLUSION

The Employer violated Labor Code sections as set forth herein. Claimant will pursue all remedies on behalf of herself and other aggrieved employees, including recovery of attorney's fees, costs, and penalties to the extent allowed by law. The facts and claims contained herein are based on the information available at the time of this writing. Therefore, if through discovery and/or expert review, Claimant becomes aware of additional claims, she reserves the right to revise these facts and/or add any new claims by amending the claim letter or by adding applicable causes of action in the complaint.

Should you have any questions, please feel free to contact me at your convenience.

Sincerely,
COHELAN KHOURY & SINGER



Marta Manus, Esq.

cc (via email only):
Emil Davtyan, Esq.
DAVTYAN LAW FIRM, INC.
880 E. Broadway
Glendale, CA 91205
Emil@DavtyanLaw.com

Amber Worden

From: noreply@salesforce.com on behalf of LWDA DO NOT REPLY
<lwdadonotreply@dir.ca.gov>
Sent: Thursday, August 27, 2020 3:04 PM
To: Amber Worden
Subject: [External] Thank you for submission of your PAGA Case.

8/27/2020

LWDA Case No. LWDA-CM-804217-20
Law Firm : Cohelan Khoury & Singer
Plaintiff Name : Gail Wilkerson
Employer: Intuit, Inc.

Item submitted: Initial PAGA Notice

Thank you for your submission to the Labor and Workforce Development Agency. Please make a note of the LWDA Case No. above as you may need this number for future reference when filing any subsequent documents for this Case.

If you have questions or concerns regarding this submission or your case, please send an email to pagainfo@dir.ca.gov.

DIR PAGA Unit on behalf of
Labor and Workforce Development Agency

Website: https://urldefense.proofpoint.com/v2/url?u=http-3A__labor.ca.gov_Private-5FAttorneys-5FGeneral-5FAct.htm&d=DwICAw&c=euGZstcaTDllvimEN8b7jXrwqOf-v5A_CdpgnVfiiMM&r=1sYpYEGF76QN6w9hehxsqElpMNt5gOV6_IRPmxDj0Ew&m=IZJt1ZS_eEZojylbqwo_0BWgASn17Wh9fLt62OZeQ2w&s=jbF_pCnkLX39Zo2i4-XB8VJFJpiqEyqlrpnDvXFr9Xo&e=

EXHIBIT 3