MARQUEE LAW GROUP
A PROFESSIONAL CORPORATION

9100 Wilshire Boulevard
Suite 445 East Tower
Beverly Hills, CA 90212
T: (310) 275-1844
F: (310) 275-1801

April 27, 2026

<u>VIA LWDA WEBSITE</u>:
Labor and Workforce Development Agency
Attn: PAGA Administrator
1515 Clay Street, Suite 801
Oakland, CA 94612

<u>VIA CERTIFIED MAIL RETURN RECEIPT REQUESTED</u>:
Marqeta, Inc.
Erick Gerencher
Agent for Service of Process: CSC - LAWYERS INCORPORATING SERVICE
2710 Gateway Oaks Drive, Suite 150N
Sacramento, CA 95833

Larkin Benefit Administrators
Agent for Service of Process: Jonathan Larkin
2998 Douglas Blvd., Suite 105
Roseville, CA 95661

Re: <u>Jad Al Attar v. Marqeta, Inc., et al.</u>

To Whom It May Concern:

Please be advised that this law firm represents Jad Al Attar (hereinafter, "Mr. Attar" or "Plaintiff") in claims arising from his employment with Marqeta, Inc., Larkin Benefit Administrators, and Erick Gerencher (collectively, hereinafter "MARQETA" or "Defendants"). Mr. Attar is an "aggrieved employee" as defined by Labor Code section 2698, et seq., due to MARQETA's violations of the Labor Code as set forth below. Plaintiff intends to seek penalties for violations of the California Labor Code, which are recoverable under California Labor Code sections 2698 *et seq*., the Labor Code Private Attorneys General Act of 2004 ("PAGA"). The purpose of this letter is to comply with Labor Code section 2699.3, which requires aggrieved employees to notify their employer and the Labor and Workforce Development Agency ("LWDA") of the specific provisions of the Labor Code allegedly violated.

For purposes of this letter, "aggrieved employees" are all current and former employees (exempt and non-exempt) of MARQETA who worked for MARQETA in California from April 27, 2025 through the date of final disposition of this action and who were not reimbursed for necessary business-related expenses and costs, all current and former employees (exempt and non-exempt) of MARQETA who worked for MARQETA in California from April 27, 2025 through the date of final disposition of this action that made a written request for their personnel and payrolls records but did not timely receive all of their personnel and payrolls records from MARQETA, all current and former employees (exempt and non-exempt) of MARQETA who worked for MARQETA in California from April 27, 2025 through the date of final disposition of this action that received a wage statement, all former employees employed by MARQETA within the State of California from April 27, 2025 through the date of final disposition of this action that did not receive the timely payment of their wages upon the separation from their employment.

Mr. Attar began his employment with MARQETA on or about March 11, 2024 until on or about June 13, 2025. Mr. Attar's job title was Senior Manager, Internal Audit. During his employment, Mr. Attar's job duties included but were not limited to: performing financial and operational audits; participating in risk assessment processes; assisting in SOX planning; identifying and confirming business processes and IT applications; and monitoring controls on audit issues.

Plaintiff's relevant claims are as follows:

Violation of Labor Code sections 201-204

California Labor Code sections 201-204 require employers to pay employees all wages due within a certain period of time. MARQETA willfully failed, and continues to fail, to pay Plaintiff and other former employees all their wages due within the time periods required by California Labor Code sections 201-204. For example, while Plaintiff's separation of employment date was effective on June 13, 2025, Plaintiff did not receive his final wages in the form of floating paid time off hours. To date, Plaintiff has not received payment for his accrued floating paid time off hours of approximately 32 hours.

Plaintiff also accrued approximately 20 hours of "other" paid time off, but did not receive payment for these hours upon his separation of employment. To date, Plaintiff has not received payment for his "other" paid time off of approximately 20 hours.

Violation of Labor Code sections 2800 and 2802

California Labor Code sections 2800 and 2802 require employers to pay for all necessary expenditures and losses incurred by the employee in the performance of his or her job. Plaintiff and other aggrieved employees incurred necessary business-related expenses and costs that were not reimbursed by MARQETA, including and without limitation, providing and maintaining their own home internet plan(s), and providing and maintaining their own cellular phone, voice and data plan(s) for business purposes such as calling customers and/or employees. MARQETA did not reimburse Plaintiff and other aggrieved employees for these necessary expenditures, in violation of sections 2800 and 2802.

Violation of Labor Code sections 226(a) and 1174, 1198

California Labor Code section 226(a) requires employers to make, keep, and provide true accurate, and complete employment records. Throughout their employment, MARQETA did not provide Plaintiff and other aggrieved employees with properly itemized wage statements. The wage statements Plaintiff and other aggrieved employees received from MARQETA were in violation of Labor Code section 226(a). The violations include, without limitation, the failure to accurately list all hours worked, all applicable hourly rates in effect during the pay period and the corresponding number of hours worked at each hourly rate, all hours worked, and accurate gross and net wages earned by Plaintiff and other aggrieved employees.

In addition, Labor Code section 1174 and section 7 of the applicable IWC Wage Order requires employers to maintain and preserve, in a centralized location, among other items, records showing the names and addresses of all employees employed and payroll records showing the hours worked daily by and the wages paid to its employees. These Labor Code sections apply to Plaintiff and other aggrieved employees. MARQETA has created a uniform practice of knowingly and intentionally failing to comply with California Labor Code sections 1174, 1198 and the applicable IWC Wage Order.

Violation of Labor Code section 227.3

Under California law, vacation pay is another form of wages which vests as it is earned. Upon termination of employment, all earned and unused vacation must be paid to the employee at the final rate of pay. California Labor Code section 227.3 prohibits an employer from forfeiting the vested vacation of an employee. MARQETA systematically failed to pay Plaintiff and other aggrieved employees for all earned and accrued vacation. For example, MARQETA failed to pay Plaintiff for all “floating” and “other” paid time off vacation hours at his final rate of pay upon his separation of employment.

In violation of the Labor Code, MARQETA, as a matter of corporate policy, practice and procedure, intentionally, knowingly, and systematically failed to properly compensate Plaintiff and other aggrieved employees for all earned and accumulated vacation because MARQETA had in place a company-wide “use it or lose it” vacation policy and practice. Plaintiff and other aggrieved employees thereby forfeited earned wages as a result of MARQETA standardized policies, practices, and procedures. Moreover, pursuant to Labor Code section 227.3, Plaintiff and other aggrieved employees were entitled upon separation of employment to payment of vacation that had vested prior to separation. MARQETA failed to pay Plaintiff and other aggrieved employees all vacation that had vested prior to separation of employment in accordance with Labor Code section 227.3.

Violation of California Labor Code sections 226, subdivision (c), 432 and 1198.5

California Labor Code section 432, states that: “If an employee or applicant signs any instrument relating to the obtaining or holding of employment, he shall be given a copy of the instrument upon request.” Further, under California Labor Code section 226, subdivision (c), if a current or former employee request to inspect his or her payroll records that an employer is required to keep pursuant to California Labor Code section 226, subdivision (a), an employer is obligated to make those records available within 21 days of the request. Likewise, under California Labor Code section 1198.5, employers are also required to make available a current or former employee’s personnel records “relating to the employee's performance or to any grievance concerning the employee” within 30 days of his or her request to inspect the records.

On July 14, 2025, Mr. Attar sent a letter, via mail and e-mail, to MARQETA requesting a copy of his payroll (e.g. time records, wage statements) and personnel records. To date, MARQETA has not permitted Mr. Attar to inspect or copy all his employment records pursuant to California Labor Code sections 432 and 1198.5.

Therefore, on behalf of himself, other aggrieved employees, and the State of California, Plaintiff seeks all applicable penalties related to these violations of the California Labor Code pursuant to PAGA. The foregoing is not intended as an exhaustive recitation of the facts. If you have any questions, please contact me at 9100 Wilshire Blvd., Suite 445 East, Beverly Hills, California 90212.

Thank you in advance for your attention to this matter. Pursuant to Labor Code section 2699.3, please notify our office and MARQETA if the LWDA intends to investigate these alleged violations of the Labor Code. Please contact me should you require additional information.

Very Truly Yours,

/s/ Amiel Azizollahi

Amiel Azizollahi, Esq.
MARQUEE LAW GROUP, APC
amiel@marqueelaw.com