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VIA Online Submission on LWDA Filing Portal

Labor and Workforce Development Agency
Private Attorneys General Act Unit

VIA Certified Mail

Grant Thornton Advisors LLC
c/o C T Corporation System
330 N. Brand Blvd Ste 700
Glendale, CA 91203

VIA Certified Mail

Grant Thornton LLP
c/o C T Corporation System
208 SO LaSalle St, Suite 814
Chicago, IL 60604

Re: PAGA Notice Under the Private Attorneys General Act
Jill M. Weinberg / Grant Thornton Advisors LLC and Grant Thornton LLP

Dear Labor and Workforce Development Agency:

This letter provides written notice under the Private Attorneys General Act (Labor Code §§ 2698, *et seq.*) of Labor Code violations personally suffered by **Jill M. Weinberg aka Jill Defina Weinberg** ("**Ms. Weinberg**") arising out of her employment with **Grant Thornton Advisors LLC ["Grant Thornton Advisors"]**, **Grant Thornton LLP ["Grant LLP"]**, and/or related Grant Thornton entities (collectively referred to as "**Grant Thornton**").

Ms. Weinberg provides notice as an aggrieved employee for alleged violations of Labor Code sections 200, 201, 203, 204.1, 221, 226, 558.1, 2751, 2926, 98.6, 1102.5, and reserves all rights available under Labor Code section 2698 *et seq*. As set forth below, Defendants failed to comply with the Labor Code sections as described below. Accordingly, Ms. Weinberg now seeks civil penalties for Defendants' alleged violations of the Labor Code.

Employment Background

Ms. Weinberg is an individual who was employed by Defendants and is an aggrieved employee within the meaning of Labor Code section 2699. She was employed by Grant Thornton beginning on or about June 19, 2023, and continuing until the end of May 2026. At all relevant times, Defendants employed persons, conducted business in, and engaged in illegal labor and payroll policies and practices in California.

Originally, Ms. Weinberg's employer was Grant LLP. Ms. Weinberg understands that, subsequently, Grant LLP was reorganized. After the reorganization of Grant LLP, her employer should be deemed to be both Grant LLP and Grant Thornton Advisors given that Ms. Weinberg made sales for both Grant LLP and Grant Thronton Advisors. Ms. Weinberg contends that Grant Thornton Advisors LLC and Grant Thornton LLP operated as a common enterprise, jointly employed her, exercised control over her compensation and sales work, and are jointly liable for the Labor Code violations described in this notice. Ms. Weinberg worked out of the Los Angeles (physical) office of Grant Thornton (https://www.grantthornton.com/offices/california/los-angeles). The Grant Thornton website for the Los Angeles Office reflects (among other things): "'Grant Thornton' is the brand name under which Grant Thornton LLP and Grant Thornton Advisors LLC and its subsidiary entities provide professional services."

Ms. Weinberg was advised on Wednesday, May 27, 2026, that May 27, 2026 would be her last working day and that she would be paid until Friday, May 29, 2026. Ms. Weinberg worked in California, including through Grant Thornton's Los Angeles office. During her employment, Ms. Weinberg performed sales and business-development work for Grant Thornton, including originating, contributing to, and causing Grant Thornton to obtain client engagements and revenue-generating work. Her compensation included commissions based on sales of Grant Thornton services.

Grant Thornton employed her, jointly employed her, and/or exercised control over her compensation, commission plans, sales work, termination, and wage-payment practices.

<u>Summary of Relevant Commission Plans and Grant Thornton's Violations</u>

On or about November 14, 2024, Grant Thornton transmitted the "FY2025 Client Relationship Executive Compensation Plan" (the "**2025 Comp Plan**"). That 2025 Comp Plan set commission rates and commission eligibility rules for Client Relationship Executives ("**CREs**"). Among other things, the 2025 Comp Plan provided commission rates for originated and invited-in sales and included a 24-month trailer for recurring or annuity pursuits.

On or about December 8, 2025, Grant Thornton transmitted CY26 Commission Update FAQs concerning commission changes effective January 1, 2026 (the "**2026 Comp Plan**"). Those materials stated that certain components of the commission plan were not changing, including the sales quota threshold for commission eligibility, accelerators/decelerators, 24-month commission trailer for eligibility, and exceptions to standard commission rates. They also stated that commissions would be paid at the commission rates applicable at the time of revenue realization regardless of when the sale was closed.

In 2025, Ms. Weinberg's sales exceeded $11 million. In 2026, up to May 27, 2026, Ms. Weinberg's sales were $1,629,188. Before termination, her active pipeline is alleged to be just over $25 million.

On or about January 26, 2026, Grant Thornton increased Ms. Weinberg's sales goal to $10,500,000, **double** her prior goal of $5,250,000 and approximately double the 2025 Comp Plan's stated Year 3–4 CRE benchmark of approximately $5.0 million to $5.5 million. Ms. Weinberg objected that the quota increase was inequitable, punitive, and likely to prevent commission eligibility despite strong sales performance. Grant Thornton later reduced the goal to $8,750,000, which Ms. Weinberg contends remained excessive and prevented commission payment.

In April 2026, Grant Thorton advised Ms. Weinberg to the effect that "the firm asked everyone to sell 8% more than they did the previous year." An 8% increase on Ms. Weinberg's prior sales goal of $5,250,000 would be an increase of $420,000 to $5,670,000. Instead, as noted above, Ms. Weinberg's sales goal was **doubled** from $5,250,000 to $10,500,000.

In April 2026, Grant Thornton delayed Quarter 1 ("**Q1**") commission payments. On or about April 20, 2026, Grant Thornton advised CREs that commission payments expected on April 30 would be delayed to May 15, 2026. On or about April 29, 2026, Grant Thornton advised that Q1 commission payments would instead be paid on May 29, 2026, and that there would be an "origination validation process" regarding previously won work.

On or about May 4 and May 5, 2026, Grant Thornton announced changes to the CRE compensation structure and indicated CRE positions would be eliminated or restructured.

During that period, Grant Thornton represented that commissions on revenue earned through May 31, 2026 would be honored and paid under the current plan. Ms. Weinberg asked whether Grant Thornton was retroactively changing commission plans. Grant Thornton's representative responded in substance that it was doing so because it "can't have two plans."

On or about May 11, 2026, Grant Thornton informed Ms. Weinberg that her current role was being eliminated effective May 29, 2026. On May 11, 2026, Ms. Weinberg sent written questions to Grant Thornton regarding whether impacted employees would receive commission payments for business already originated, whether commissions would be paid on deals sold during the current fiscal year, whether Grant Thornton was taking the position that commissions were not earned wages, what would happen to commissions tied to deals sold before May 29, 2026, what policy language Grant Thornton was relying on regarding post-termination commission eligibility, and what California-law authority supported any retroactive commission change.

On or about May 15, 2026, Grant Thornton transmitted a new June 2026 CRE compensation plan to take effect June 1, 2026 (the "**June '26 Comp Plan**"). Ms. Weinberg contends the June '26 Comp Plan purported to supersede prior plans and retroactively alter or eliminate commission rights, including trailer rights and treatment of previously originated or credited sales.

On May 16, 2026, Ms. Weinberg sent follow-up questions asking how Grant Thornton would treat opportunities originated, approved, and/or reflected as "Wins" in OneView before May 31, 2026 but paid after that date; whether opportunities sold under prior plans would continue to be compensated under the terms, rates, and trailer structures in effect when originated and approved; how recurring or annuity engagements sold under prior plans would be handled; how a final true-up would apply to previously approved sales and accrued origination achievement; whether the June '26 Comp Plan was prospective only; whether it retroactively altered compensation treatment for prior opportunities; and whether Grant Thornton had conducted a California-specific legal review of its treatment of previously originated and credited opportunities.

On May 19 and May 27, 2026, Ms. Weinberg followed up because Grant Thornton had not substantively responded to her questions. On or about May 27, 2026, Grant Thornton advised Ms. Weinberg that May 27, 2026, would be her last working day and that she would be paid through May 29, 2026.

At the time of discharge, Ms. Weinberg was owed her earned wages, including commissions presently calculated at $141,932.11 based on revenue recognized by Defendants from approved closed sales before Ms. Weinberg was terminated, and a $1,580.00 earned bonus based on Ms. Weinberg tax compliance work she sold during 2026 before the end of May 2026. Grant Thornton failed to pay those earned commissions and earned bonus at discharge.[1]

Ms. Weinberg is informed and believes that one or more Grant Thornton officers, directors, managing agents, executives, and/or decisionmakers authorized, directed, implemented, or ratified the commission plan changes, quota changes, delayed commission payments, final wage nonpayment, wage statement omissions, retaliation, and other Labor Code violations described in this notice. Ms. Weinberg reserves the right to identify such persons by name after further investigation, document production, discovery, or Grant Thornton's response.

Ms. Weinberg is informed and believes that the practices described in this notice were not isolated to her. Grant Thornton transmitted, maintained, and applied the challenged commission-plan provisions, quota thresholds, active-employment conditions, retroactive modification provisions, revenue-recognition rules, origination-validation processes, true-up provisions, offset/reversal provisions, and commission-payment delay practices to California CREs and/or other California commissioned employees. The Q1 commission delay, CRE compensation restructuring, June 2026 compensation changes, and related commission payment practices were

1. In addition to the $141,932.11 (total outstanding wages [commissions] owed to Ms. Weinberg based on revenue recognized by Grant Thornton from approved closed sales before Ms. Weinberg was terminated) and the $1,580.00 bonus (based on selling tax compliance work during 2026 before the end of May 2026) that Grant Thornton owed to Ms. Weinberg at the time of her termination, Grant Thornton also owes Ms. Weinberg approximately $315,778.19 based on Defendants' expected revenue from ongoing engagements that Ms. Weinberg closed before she was terminated. Ms. Weinberg also alleges she is owed approximately $642,000 regarding her pipeline figure as consequential damages, contract damages, implied covenant damages, promissory estoppel damages, and wrongful termination damages, and not solely as final wages due at termination unless discovery shows those commissions were earned wages under California law.

communicated to and applied to employees beyond Ms. Weinberg. Ms. Weinberg contends these policies and practices were used, attempted to be used, or reserved for use to deny, delay, reduce, offset, reverse, claw back, or forfeit earned commission wages owed to her and to other aggrieved employees.

Specific Labor Code Violations

Failure to Pay Earned Wages / Commission
(Labor Code §§ 200, 204.1)

Labor Code section 200 defines wages to include all amounts for labor performed by employees, including amounts calculated on a commission basis. Labor Code section 204.1 defines commission wages as compensation for services rendered in the sale of an employer's property or services and based proportionately upon the amount or value thereof.

Grant Thornton violated Labor Code sections 200 and 204.1 by failing to pay Ms. Weinberg earned commission wages and an earned bonus. Ms. Weinberg's commissions were wages because they were compensation for services rendered in the sale of Grant Thornton's services and were based proportionately on the amount or value of sales. Grant Thornton's offer letter expressly stated that Ms. Weinberg would be eligible to participate in Grant Thornton's firm-wide commission plan. Grant Thornton's 2025 Comp Plan and the 2026 Comp Plan commission materials set out commission rates, quota thresholds, and commission eligibility terms.

Ms. Weinberg performed compensable sales work before termination. She originated, contributed to, closed, won, and/or caused Grant Thornton to obtain client engagements, approved assignments, revenue-generating work, and other compensable sales. Ms. Weinberg contends commissions were earned when the relevant sales were closed, approved, reflected as wins, revenue generating, and/or otherwise reached the commission earning point under the applicable plan and California law. At discharge, Ms. Weinberg was owed $141,932.11 which represents total outstanding wages [commissions] to Ms. Weinberg based on revenue recognized by Defendants from approved closed sales before Ms. Weinberg was terminated, as well as a separate $1,580.00 bonus based on Ms. Weinberg selling tax compliance work during 2026 before the end of May 2026.

The unpaid commission amount presently calculated at $141,932.11 is based on specific opportunities that were closed, approved, reflected as wins, revenue-recognized, and/or otherwise reached the earning point before Ms. Weinberg's discharge. Grant Thornton failed to pay commissions on those opportunities despite Ms. Weinberg's origination or credited sales role.

Grant Thornton failed to pay those earned commission wages and earned bonus. Grant Thornton instead relied or attempted to rely on employer-controlled plan terms and practices, including inflated quotas, annual finalization language, active employment conditions, revenue recognition timing, retroactive plan modifications, final true-up provisions, and post hoc validation or review processes to deny, delay, reduce, or forfeit commissions after Ms. Weinberg had performed the sales labor.

<u>Failure to Pay Final Wages Upon Discharge/Waiting Time Penalties</u>
(Labor Code §§ 201, 203, and 2926)

Labor Code sections 201, 203 and 2926 require an employer to pay earned and unpaid wages at discharge.

Grant Thornton violated Labor Code sections 201, 203 and 2926 by willfully failing to pay all wages due at discharge. Ms. Weinberg was discharged at the end of May 2026. At the time of Ms. Weinberg's discharge, Grant Thornton owed Ms. Weinberg earned wages, including, but not limited to, commissions presently calculated at $141,932.11(total outstanding wages [commissions] owed to Ms. Weinberg based on revenue recognized by Grant Thornton from Ms. Weinberg's approved closed sales before Ms. Weinberg was terminated) and a $1,580.00 (bonus based on selling tax compliance work during 2026 before the end of May 2026).

Grant Thornton informed Ms. Weinberg on or about May 11, 2026, that her role was being eliminated, later advised her on or about May 27, 2026, that May 27 would be her last working day, and stated that she would be paid through May 29, 2026. Grant Thornton's final pay did not include the $141,932.11 in earned commissions or the $1,580 earned bonus, even though those amounts were tied to sales work performed and opportunities closed, approved, won, or revenue-recognized before separation.

Grant Thornton had notice that Ms. Weinberg contended her commissions were earned wages. Before discharge, she specifically asked whether Grant Thornton was taking the position that commissions were not earned wages, whether commissions tied to deals sold before May 29 would be paid, and what authority Grant Thornton relied upon under California law to retroactively alter compensation for services already sold. Grant Thornton did not substantively answer these questions and failed to pay the earned commissions and earned bonus at discharge.

Grant Thornton's failure to pay was willful because Grant Thornton knew Ms. Weinberg's compensation included commissions, knew she had performed sales work, knew she claimed commissions were earned wages, knew she had raised California wage law objections, and nevertheless failed to pay all earned commission wages and earned bonus upon discharge.

Any reliance by Grant Thornton on "sole discretion" provisions does not excuse the failure to pay owed commission pay as final wages. Grant Thornton could not use plan provisions to delay or avoid payment of wages Ms. Weinberg had already earned.

<u>Failure to Provide Accurate Itemized Wage Statements</u>
(Labor Code § 226)

Labor Code section 226 requires employers to provide accurate itemized wage statements showing required wage information, including gross wages earned, net wages earned, deductions, and other required information.

Grant Thornton violated Labor Code section 226 by failing to provide accurate itemized wage statements. Grant Thornton issued Ms. Weinberg itemized wage statements during relevant pay periods, including wage statements for April 2026, May 2026, final pay, and any other pay periods in which Ms. Weinberg earned commission wages and/or Grant Thornton failed to report earned commission wages. The wage statements failed to accurately state all gross wages earned, net wages earned, applicable deductions, and commission wages owed. The wage statements also failed to allow Ms. Weinberg to promptly and easily determine commissions earned, commissions paid, commissions omitted, deductions, offsets, reversals, true-ups, and adjustments applied to her commission compensation.

For example, Ms. Weinberg's April 2026, May 2026, and final wage statements did not accurately identify all commission wages earned during the relevant pay periods, did not separately itemize the unpaid commission amounts tied to approved or revenue-recognized sales, and did not provide enough information for Ms. Weinberg to determine whether Grant Thornton had applied offsets, reversals, true-ups, validation holds, or other commission adjustments.

These violations were knowing and intentional because Grant Thornton knew Ms. Weinberg's compensation included commissions, knew she claimed earned commissions, knew she had raised California wage and commission pay issues, and nevertheless failed to provide wage statements accurately reflecting all earned commission wages.

Failure to Provide Signed Written Commission Agreement and Signed Receipt (Labor Code § 2751)

Labor Code section 2751 requires an employer whose contemplated method of payment involves commissions to provide a written contract setting forth how commissions are computed and paid, to give the employee a signed copy of the contract, and to obtain a signed receipt from the employee.

Grant Thornton violated Labor Code section 2751 by failing to provide Ms. Weinberg with a commission contract signed by the parties setting forth how commissions would be computed and paid, by failing to provide Ms. Weinberg with a signed copy of such contract, and by failing to obtain a signed receipt from Ms. Weinberg for the commission contract.

Ms. Weinberg's contemplated method of payment involved commissions. Grant Thornton's own offer letter and commission plans confirm that commissions were part of her compensation. Grant Thornton nevertheless did not obtain Ms. Weinberg's signature on any commission agreement and did not obtain a signed receipt from her acknowledging a commission contract.

Although Grant Thornton transmitted commission-plan materials and FAQs, those materials were unilateral employer documents and were not signed commission contracts between Grant Thornton and Ms. Weinberg as required by the Labor Code. Grant Thornton did not request or obtain Ms. Weinberg's signature on the 2025 Comp Plan, the 2026 Comp Plan, or the June '26 Comp Plan, and did not provide a signed copy or obtain a signed receipt acknowledging the commission terms.

Grant Thornton then attempted to rely on unsigned, unilateral, employer drafted, ambiguous, and retroactively modified commission-plan terms to deny, delay, reduce, or forfeit Ms. Weinberg's earned commission wages. The violation is material because Labor Code section 2751 exists to ensure commissioned employees receive clear written commission terms and signed acknowledgment of how commissions are computed and paid.

Unlawful Deductions, Offsets, or Recoupment Practices
(Labor Code § 221)

Labor Code section 221 prohibits an employer from collecting or receiving from an employee any part of wages previously paid.

Ms. Weinberg provides notice of a potential Labor Code section 221 violation to the extent Grant Thornton's final settlement, true-up, credit reversal, offset, negative commission balance, or recoupment process reduced, offset, reversed, deducted, recouped, or attempted to claw back earned commission wages. Grant Thornton possesses the records necessary to determine whether such reductions, offsets, reversals, deductions, recoupments, or clawbacks were applied.

Grant Thornton's commission plans reserved the right to adjust prior commission payments, offset alleged overpayments against future payments, deduct negative commission balances from final pay if permitted by law, and reverse or adjust approved sales credit. Grant Thornton applied or threatened to apply these provisions by subjecting previously approved or credited sales to a post hoc origination validation process, delaying Q1 commission payments, and reserving the right to reverse, offset, or reduce commission amounts that Ms. Weinberg contends had already been earned. To the extent Grant Thornton reduced any earned commission wages through those mechanisms, the reduction constituted an unlawful collection or receipt of wages under Labor Code section 221.

Retaliation for Asserting Wage Rights
(Labor Code § 98.6)

Labor Code section 98.6 prohibits retaliation against an employee for asserting rights protected by the Labor Code or complaining about Labor Code violations.

Grant Thornton violated Labor Code section 98.6 by retaliating against Ms. Weinberg for asserting rights under the Labor Code and raising concerns about Grant Thornton's commission plans, retroactive changes to plans, and impact on her commission wages. Ms. Weinberg engaged in protected activity during her employment by specifically asking whether commissions would be paid on already originated business, whether Grant Thornton was taking the position that commissions were not earned wages, what would happen to commissions tied to deals sold before termination, what policy language Grant Thornton relied upon, and what California law authority supported retroactive commission changes. She also asked whether Grant Thornton had conducted a California-specific wage and commission pay review.

Grant Thornton knew of this protected activity because Ms. Weinberg asked questions to Grant Thornton management, People and Culture personnel, and legal/compliance recipients. Grant

Thornton informed Ms. Weinberg that her role was being eliminated on or about May 11, 2026, and confirmed her final working day on or about May 27, 2026, shortly after and during the same period in which she raised wage law objections. Grant Thornton also failed to pay her earned commissions and an earned bonus, failed to provide a lawful final wage settlement, and failed to provide substantive answers to her wage law questions.

Ms. Weinberg contends her protected activity was a substantial motivating reason and/or contributing factor in Grant Thornton's adverse actions.

Whistleblower Retaliation
(Labor Code § 1102.5)

Labor Code section 1102.5 prohibits retaliation against an employee for disclosing information to a person with authority over the employee or authority to investigate, discover, or correct a violation, when the employee has reasonable cause to believe the information discloses a violation of law.

Grant Thornton violated Labor Code section 1102.5 by retaliating against Ms. Weinberg for disclosing information to persons with authority over her and/or with authority to investigate, discover, or correct legal violations.

Ms. Weinberg disclosed information indicating that Grant Thornton was retroactively changing commission rights, refusing to confirm whether earned commissions would be paid, potentially treating commissions as not earned wages, potentially failing to pay final wages, and potentially failing to comply with California wage and commission pay laws. The disclosed information included suspected violations of Labor Code sections 200, 201, 203, 204.1, 226, 2751, and California public policy prohibiting forfeiture of earned wages/commissions. Ms. Weinberg had reasonable cause to believe Grant Thornton's conduct violated California law. Ms. Weinberg disclosed these concerns to personnel with authority to investigate, correct, or stop the suspected violations, including Grant Thornton management, People and Culture, and legal/compliance personnel responsible for commission plan administration, California wage compliance, and employee separation decisions. Her disclosures specifically asked what California law authority supported retroactive changes to commission compensation and whether Grant Thornton had conducted a California specific legal review.

Grant Thornton took adverse actions after and because of these disclosures, including termination, nonpayment of earned commissions and a earned bonus, failure to pay final wages, failure to provide accurate wage statements, and deprivation of compensation opportunities.

Individual Liability
(Labor Code § 558.1)

Ms. Weinberg is informed and believes that one or more owners, directors, officers, or managing agents of Grant Thornton caused, authorized, directed, implemented, or ratified the wage-payment violations described in this notice and may be liable under Labor Code section 558.1.

Challenged Commission Plan Provisions and Practices
Supporting the Noticed Labor Code Violations

The following commission plan provisions and practices are identified as facts and theories supporting the Labor Code violations noticed above. Ms. Weinberg contends Grant Thornton used, attempted to use, or reserved the right to use these provisions, acts, and practices to deny, delay, reduce, offset, reverse, claw back, or forfeit earned commission wages, thereby supporting the noticed violations of Labor Code sections 200, 201, 203, 204.1, 221, 226, 2751, 2926, 98.6, and 1102.5:

a. **Earned Wage Forfeiture Provisions.** Provisions purporting to declare commissions unearned until annual calculation and finalization, even after Ms. Weinberg performed compensable sales work.

b. **Continued Employment Conditions.** Commission eligibility conditioned on continued employment at a later date controlled by Defendants.

c. **Retroactive Modification and Supersession Provisions.** Provisions allowing Defendants to revoke, modify, terminate, or supersede commission rights after Ms. Weinberg performed compensable sales work.

d. **Sole Discretion Provisions.** Provisions giving Defendants unilateral control over whether quotas are met, whether quotas may be modified, how quotas are calculated, whether Ms. Weinberg was eligible for commission compensation, and how sales credit is allocated.

e. **Retroactive Provisions.** Provisions allowing for retroactive revenue redefinition, adjustment of prior commissions or bonus payments, and offset of overpayments against future compensation.

f. **Post-Approval Review and Credit Reversal Provisions.** Approved sales or approved commission engagements at any time and sales credit reversal, adjustment, or offset provisions.

g. **Final Pay Delay Provisions.** Delay of final commission payments until after separation, after Defendants resolve a dispute or discrepancy created or controlled by Defendants.

h. **Retroactive Quota Manipulation and Threshold Modifications.** Commission payments conditioned on quota manipulation and threshold provisions that Defendants controlled and could modify retroactively, which Defendants inflated, irregularly changed, or retroactively changed quotas and thresholds to prevent Ms. Weinberg from receiving earned commissions.

i. **Unsigned Commission Agreements.** Defendants seek to rely on complex, unsigned, unilateral, employer-drafted, and retroactively modified commission terms even though Defendants failed to provide Ms. Weinberg with a signed written commission agreement and failed to obtain a signed receipt from Ms. Weinberg as required by Labor Code section 2751.

Ms. Weinberg contends any discretion reserved by Grant Thornton was not unfettered. Grant Thornton was required to exercise discretion lawfully, in good faith, and in compliance with California wage laws. Grant Thornton could not and cannot use "sole discretion" provisions to contract around the Labor Code, retroactively rewrite commission eligibility, manipulate quotas, redefine revenue after sales work was performed, reverse approved sales credit without good cause, delay final wage payment, terminate Ms. Weinberg to avoid commission obligations, or forfeit wages already earned.

Facts Supporting Willfulness, Knowing and Intentional Conduct, Retaliatory Motive, and Available Penalties

The following facts support the willfulness, knowledge, intent, retaliatory motive, and penalty components of the Labor Code violations noticed above. They are included to show that Grant Thornton's failure to pay earned commissions, failure to pay final wages, wage statement violations, failure to comply with Labor Code section 2751, and retaliation were not inadvertent or merely clerical.

Ms. Weinberg contends Grant Thornton's violations were knowing, intentional, and willful, and that the facts support a finding that Grant Thornton's conduct was malicious, fraudulent, oppressive, and/or in conscious disregard of her rights for purposes of available Labor Code Private Attorneys General Act ("**PAGA**") penalties and other remedies. Grant Thornton knew Ms. Weinberg's compensation included commissions. Grant Thornton knew she had performed sales work. Grant Thornton knew she raised California wage-law concerns and asked whether commissions were earned wages and whether Grant Thornton had authority to retroactively alter compensation for services already sold.

Despite that notice, Grant Thornton failed to substantively answer, failed to pay earned commission wages, failed to pay all final wages, failed to provide accurate wage statements, failed to provide a signed written commission agreement and signed receipt, and proceeded with the compensation changes and termination practices described above.

Ms. Weinberg further contends Grant Thornton profited from the nonpayment, delay, reduction, reversal, offset, and forfeiture of earned commission wages by retaining revenue, client relationships, approved engagements, recurring work, and other economic benefits generated by Ms. Weinberg's sales labor without paying all commission wages owed for that labor.

Ms. Weinberg is informed and believes that one or more officers, directors, managing agents, executives, and/or decisionmakers were financially evaluated, incentivized, rewarded, bonused, or otherwise compensated based in whole or in part on reducing commission liabilities, reducing compensation expense, implementing the CRE restructuring, and/or achieving cost savings from commission plan changes and nonpayment of commissions.

<u>Requested for Relief</u>

Ms. Weinberg seeks all civil penalties available under Labor Code section 2698 *et seq.* for the violations identified in this notice, together with reasonable attorneys' fees and costs, interest, unpaid wages, statutory penalties, injunctive relief, and all other relief available under the Labor Code and applicable law.

Ms. Weinberg further reserves the right to seek any enhanced, heightened, or otherwise increased civil penalties available under PAGA based on Grant Thornton's knowing, intentional, willful, malicious, fraudulent, oppressive, repeated, or uncured conduct, as supported by the facts and evidence.

Ms. Weinberg further seeks relief requiring Grant Thornton to cease relying on unsigned, unilateral, retroactively modified, ambiguous, or unlawful commission plan provisions to deny, delay, reduce, offset, reverse, claw back, or forfeit earned commission wages.

Ms. Weinberg contends Grant Thornton cannot retroactively cure the historical Labor Code section 2751 violation as to her by belatedly issuing or requesting a signed commission agreement after she performed compensable sales work, after commissions were earned, after the dispute arose, or after her termination. Any prospective compliance does not validate Grant Thornton's past reliance on unsigned, unilateral, ambiguous, or retroactively modified commission-plan terms to deny earned wages.

Reservation of Rights

This notice is based on information presently available to Ms. Weinberg and her counsel. Ms. Weinberg reserves all rights to supplement, amend, or expand the facts, theories, violations, penalties, remedies, and claims based on additional information, documents, discovery, investigation, or Grant Thornton's response. Nothing in this notice waives any rights, claims, remedies, penalties, damages, restitution, interest, attorneys' fees, costs, declaratory relief, injunctive relief, or equitable relief available to Ms. Weinberg under California law, federal law, contract, equity, or any other applicable authority.

This notice is submitted for purposes of PAGA exhaustion and civil penalty enforcement. It is not intended as a demand for class certification, does not invoke class action procedures, and does not seek class damages through this LWDA notice. Ms. Weinberg reserves all rights and positions concerning the enforceability, scope, severability, and applicability of any class action waiver, PAGA and/or representative action waiver.

JOEL G. WEINBERG

Employer Service Copies Via Certified Mail

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LWDA Filing Date:
LWDA Confirmation No.: