

AEGIS LAW FIRM, PC

SAMUEL A. WONG, State Bar No. 217104

KASHIF HAQUE, State Bar No. 218672

JESSICA L. CAMPBELL, State Bar No. 280626

ALEXANDER G.L. DAVIES, State Bar No. 328125

9811 Irvine Center Drive, Suite 100

Irvine, California 92618

Telephone: (949) 379-6250

Facsimile: (949) 379-6251

Email: jcampbell@aegislawfirm.com

adavies@aegislawfirm.com

Attorneys for Plaintiff, Liza M Negrones, individually,
and on behalf of all others similarly situated.

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Superior Court of California,
County of Alameda

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Deputy Clerk

**SUPERIOR COURT OF THE STATE OF CALIFOR
FOR THE COUNTY OF ALAMEDA**

LIZA M NEGRONES, individually and on
behalf of all others similarly situated,

Plaintiffs,

v.

BAKER TILLY US LLP; and DOES 1
through 20, inclusive,

Defendants.

Case No. **24CV094468**

**COMPLAINT FOR VIOLATION OF THE
CALIFORNIA LABOR CODE PRIVATE
ATTORNEYS GENERAL ACT OF 2004
(CAL. LAB. CODE §§ 2698, ET SEQ.)**

1 Plaintiff Liza M. Negrones, individually, and on behalf of other aggrieved employees,
2 alleges:

3 **NATURE OF ACTION AND INTRODUCTORY STATEMENT**

4 1. Plaintiff Liza M. Negrones (“Plaintiff”) brings this representative action against
5 defendants Baker Tilly US LLP, and DOES 1 through 20, inclusive (collectively, “Defendants”),
6 on Plaintiff’s own behalf and on behalf of persons who are and were employed by any or all
7 Defendants as non-exempt employees throughout California.

8 2. Defendants provide services or goods throughout California.

9 3. Through this action, Plaintiff alleges that Defendants engaged in a systematic
10 pattern of wage and hour violations under the California Labor Code and Industrial Welfare
11 Commission (“IWC”) Wage Orders, all of which contribute to Defendants’ deliberate unfair
12 competition.

13 4. Plaintiff is informed and believe, and thereon alleges, that Defendants have
14 increased their profits by violating state wage and hour laws by, among other things:

- 15 (a) failing to pay all wages (including minimum wages and overtime wages);
- 16 (b) failing to provide lawful meal periods or compensation in lieu thereof;
- 17 (c) failing to authorize or permit lawful rest breaks or provide compensation in
18 lieu thereof;
- 19 (d) failing to reimburse necessary business-related costs;
- 20 (e) failing to provide accurate itemized wage statements;
- 21 (f) failing to pay wages timely during employment; and
- 22 (g) failing to pay all wages due upon separation of employment.

23 5. Plaintiff seeks monetary relief against Defendants on behalf of herself and all
24 others aggrieved employees in California to recover civil penalties pursuant to Labor Code §§
25 2698 *et seq.*, attorneys’ fees, costs and expenses.

26 **JURISDICTION AND VENUE**

27 6. This is a representative PAGA action under California Labor Code § 2698, *et.*

1 seq. The monetary penalties sought by Plaintiff exceeds the minimum jurisdictional limits of
2 the Superior Court and will be established according to proof at trial.

3 7. This Court has jurisdiction over this action under the California Constitution,
4 Article VI, § 10, which grants the Superior Court original jurisdiction in all cases, except those
5 given by statutes to other courts. The statutes under which this action is brought do not specify
6 any other basis for jurisdiction.

7 8. This Court has jurisdiction over all Defendants because, upon information and
8 belief, they are citizens of California, have sufficient minimum contacts in California, or
9 otherwise intentionally avail themselves of the California market so as to render the exercise of
10 jurisdiction over them by the California courts consistent with traditional notions of fair play
11 and substantial justice.

12 9. Venue is proper in this Court because, upon information and belief, Defendants
13 reside, transact business, or have offices in this county, or the acts and omissions alleged herein
14 took place in this county.

15 **THE PARTIES**

16 10. Plaintiff is a resident of California and worked for Defendants in California
17 during the relevant time periods as alleged herein.

18 11. Plaintiff is informed and believes that at all times hereinafter mentioned,
19 Defendants were and are subject to the Labor Code and IWC Wage Orders as employers,
20 whose employees were and are engaged throughout this county and the State of California.

21 12. Plaintiff is unaware of the true names or capacities of the defendants sued herein
22 under the fictitious names DOES 1 through 20, but will seek leave of this Court to amend this
23 Complaint and serve such fictitiously named defendants once their names and capacities
24 become known.

25 13. Plaintiff is informed and believes that DOES 1 through 20 are or were the
26 partners, agents, owners, shareholders, managers, or employees of Defendants at all relevant
27 times.

28 14. Plaintiff is informed and believes that each defendant acted in all respects

1 pertinent to this action as the agent of the other defendant, carried out a joint scheme, business
2 plan, or policy in all respects pertinent hereto, and the acts of each defendant are legally
3 attributable to the other defendant. Furthermore, defendants in all respects acted as the
4 employer and/or joint employer of Plaintiff and the aggrieved employees.

5 15. Plaintiff is informed and believes that each and all of the acts and omissions
6 alleged herein were performed by, or are attributable to, Defendants and/or DOES 1 through
7 20, acting as the agent or alter ego for the other, with legal authority to act on the other's
8 behalf. The acts of any Defendants were in accordance with, and represent, the official policy
9 of Defendants.

10 16. At all relevant times, Defendants, and each of them, acted within the scope of
11 such agency or employment or ratified every act or omission complained of herein. At all
12 relevant times, Defendants, and each of them, aided and abetted the acts and omissions of each
13 and all the other Defendants in proximately causing the damages herein alleged.

14 17. Plaintiff is informed and believes that each of the Defendants is in some manner
15 intentionally, negligently, or otherwise responsible for the acts, omissions, occurrences, and
16 transactions alleged herein.

17 **GENERAL ALLEGATIONS**

18 18. At all relevant times mentioned herein, Defendants employed Plaintiff and other
19 California residents as non-exempt employees at Defendants' California business location(s).

20 19. Defendants employed Plaintiff as a non-exempt employee at Defendants'
21 California business location.

22 20. Defendants continue to employ non-exempt employees within California.

23 21. Plaintiff is informed and believes that at all times herein mentioned, Defendants
24 were advised by skilled lawyers, employees, and other professionals who were knowledgeable
25 about California's wage and hour laws, employment, and personnel practices, and the
26 requirements of California law.

27 22. Defendants knew or should have known that Plaintiff and the other aggrieved
28 employees were entitled to receive certain wages for overtime compensation, including

1 overtime wages for work more than 8 hours a day and 40 hours a week, and any work on a
2 seventh consecutive day of the week. Also, Defendants knew they were supposed to pay
3 overtime wages at one and one-half times Plaintiff's and the other aggrieved employees'
4 regular rate of pay, which Defendants should have determined by factoring in non-discretionary
5 bonuses and commissions it agreed to pay and did pay Plaintiff, and, upon information and
6 belief, the other aggrieved employees. Nevertheless, Defendants failed to pay Plaintiff and,
7 upon information and belief, the other aggrieved employees, overtime wages at the correct rate
8 of pay. Defendants failed to include non-discretionary bonuses, commissions, and other
9 incentive payments in calculating Plaintiff's and, upon information and belief, the other
10 aggrieved employees' regular rates of pay, and thus, did not pay Plaintiff and the other
11 aggrieved employees the proper overtime rate of pay.

12 23. Defendants knew or should have known that they were required to provide
13 Plaintiff and the other aggrieved employees timely, uninterrupted, 30-minute meal periods or
14 the payment of one (1) additional hour of pay at Plaintiff's and the other aggrieved employees'
15 regular rate of pay when Defendants did not provide them timely, uninterrupted 30-minute
16 meal periods. Defendants violated the Labor Code and IWC Wage Orders by failing to provide
17 Plaintiff and the other aggrieved employees as their meal periods or the payment of one (1)
18 additional hour of pay at Plaintiff's and the other aggrieved employees' regular rate of pay.
19 However, Defendants failed to provide compliant meal periods. And thus, Plaintiff and the
20 other aggrieved employees were deprived of compliant meal periods. Thus, they regularly
21 missed meal periods or took late or short meal periods.

22 24. Defendants knew or should have known that they had an obligation to authorize
23 and permit Plaintiff and the other aggrieved employees to take rest breaks or pay them one (1)
24 additional hour of pay at Plaintiff's and the other aggrieved employees' regular rate of pay
25 when they did not receive rest breaks. Defendants violated the Labor Code and IWC Wage
26 Orders by failing to permit Plaintiffs and the other aggrieved employees to take their rest
27 breaks and by failing to pay Plaintiff and the other aggrieved employees one (1) additional hour
28 of pay at their regular rates of pay when they did not receive rest breaks. However, Defendants

1 failed to permit and authorize compliant rest breaks. And thus, Plaintiff and the aggrieved
2 employees were deprived of compliant rest breaks. Thus, they regularly missed rest breaks or
3 took short rest breaks.

4 25. Defendants knew or should have known that the Labor Code entitled Plaintiff
5 and the other aggrieved employees to the timely payment of wages during their employment.
6 Nevertheless, Defendants failed to timely pay Plaintiff and the other aggrieved employees all
7 wages that Defendants owed them during their employment. Indeed, Defendants failed to
8 timely pay Plaintiff and the other aggrieved employees overtime wages at the correct rate of
9 pay during their employment.

10 26. Defendants knew or should have known that they had an obligation to pay to
11 Plaintiff and the other aggrieved employees all wages due to them, upon the separation of their
12 employment from Defendants. Defendants knew or should have known that they were required
13 to immediately pay all wages they owed to the employees that they terminated; and that they
14 were required to pay all wages owed to employees that resigned within 72 hours of resignation.
15 Indeed, Defendants failed to timely pay Plaintiff and the other aggrieved employees unpaid
16 overtime wages. Again, Defendants failed to timely pay Plaintiff and the other aggrieved
17 employees overtime wages at the correct rate of pay during their employment.

18 27. Plaintiff is informed and believes, and thereon alleges, that Defendants knew or
19 should have known that Plaintiff and class members were entitled to reimbursement for
20 necessary expenditures incurred in connection with the performance and execution of their job
21 duties. In violation of the California Labor Code, Plaintiffs and class members did not receive
22 adequate reimbursement for necessary business expenses, including, but not limited to,
23 reimbursement for: the use of their personal vehicles for business purposes, for required cell
24 phone expenses, and the purchase of necessary equipment.

25 28. Plaintiff is informed and believes, and thereon alleges, that Defendants knew or
26 should have known that Defendants were required to keep accurate records with respect to each
27 employee including payroll records showing the hours worked daily and the wages paid to their
28 employees, time records showing when meal periods begin and end, total hours worked in the

1 payroll period and applicable rates of pay. In violation of the Labor Code and IWC Wage
2 Orders, Defendants did not keep accurate records related to Plaintiff and class members.

3 29. Defendants knew or should have known that Plaintiff and the other aggrieved
4 employees were entitled to receive itemized wage statements that accurately showed their gross
5 and net wages earned, total hours worked, all applicable hourly rates in effect and the number
6 of hours they worked at each hourly rate. Defendants violated the Labor Code by failing to
7 provide Plaintiff and the other aggrieved employees with accurate itemized wage statements.
8 For example, the wage statements Defendants issued to Plaintiff, and, upon information and
9 belief, the other aggrieved employees inaccurately stated: (a) the gross and net wages that
10 Plaintiff and the other aggrieved employees earned; (b) the number of hours Plaintiff and the
11 other aggrieved employees worked; and (c) the proper rate of overtime pay for overtime that
12 Plaintiff and the other aggrieved employees worked.

13 30. Defendants have engaged in a systematic pattern of wage and hour violations
14 under the Labor Code and IWC Wage Orders.

15 31. Plaintiff is informed and believes that Defendants knew or should have known
16 they had a duty to compensate Plaintiff and other aggrieved employees, and Defendants had the
17 financial ability to pay such compensation but willfully, knowingly, and intentionally failed to
18 do so to increase Defendants' profits.

19 32. Therefore, Plaintiff brings this lawsuit seeking monetary against Defendants on
20 behalf of himself and all aggrieved employees to recover attorneys' fees, penalties, costs, and
21 expenses.

22 **FIRST CAUSE OF ACTION**

23 **ENFORCEMENT OF LABOR CODE §§ 2698 ET SEQ. ("PAGA")**

24 33. Plaintiff re-alleges and incorporates by reference the previous paragraphs as
25 though fully set forth herein.

26 34. Pursuant to Labor Code § 2699(a), any provision of the Labor Code that
27 provides for a civil penalty to be assessed and collected by the Labor and Workforce
28 Development Agency ("LWDA") or any of its departments, divisions, commissions, boards,

1 agencies, or employees for violation of the Labor Code may, as an alternative, be recovered
2 through a civil action brought by an aggrieved employee on behalf of himself or herself and
3 other current or former employees pursuant to the procedures specified in Labor Code §
4 2699.3.

5 35. For all provisions of the Labor Code except those for which a civil penalty is
6 specifically provided, Labor Code § 2699(f) imposes upon Defendants a civil penalty of one
7 hundred dollars (\$100) for each aggrieved employee per pay period for the initial violation and
8 two hundred dollars (\$200) for each aggrieved employee per pay period for each subsequent
9 pay period in which Defendants violated these provisions of the Labor Code.

10 36. Defendants' conduct violates numerous Labor Code sections, including, but not
11 limited to, the following:

- 12 (a) violation of Labor Code §§ 201, 201.3, 202, 203, 204, 210, 510, 1182.12, 1194,
13 1197, and 1198 for failure to timely pay all earned wages (including minimum
14 wage and overtime wages) owed to Plaintiff and other aggrieved employees
15 during employment and upon separation of employment as herein alleged;
- 16 (b) violation of Labor Code §§ 226.7 and 512 for failure to provide meal periods to
17 Plaintiff and other aggrieved employees and failure to pay premium wages for
18 missed meal periods as herein alleged;
- 19 (c) violation of Labor Code § 226.7 for failure to permit rest breaks to Plaintiff and
20 other aggrieved employees and failure to pay premium wages for missed rest
21 periods as herein alleged;
- 22 (d) violation of Labor Code § 226 for failure to provide accurate itemized wage
23 statements to Plaintiff and other aggrieved employees as herein alleged;
- 24 (e) violation of Labor Code §§ 1174 and 1174.5 for failure to maintain accurate and
25 complete records showing, among other things, the hours worked daily by and
26 the wages paid to aggrieved employees; and
- 27 (f) violation of Labor Code §§ 2800 and 2802 for failure to reimburse Plaintiff and
28 other aggrieved employees for necessary business expenses as herein alleged.

1 37. Further, Labor Code § 558(a) provides “any employer or other person acting on behalf
2 of an employer who violates, or causes to be violated, a section of this chapter or any
3 provisions regulating hours and days of work in any order of the Industrial Welfare
4 Commission shall be subject to a civil penalty as follows: (1) For any violation, fifty dollars
5 (\$50) for each underpaid employee for each pay period for which the employee was underpaid
6 in addition to an amount sufficient to recover unpaid wages. (2) For each subsequent violation,
7 one hundred dollars (\$100) for each underpaid employee for which pay period for which the
8 employee was underpaid in addition to an amount sufficient to recover underpaid wages. (3)
9 Wages recovered pursuant to this section shall be paid to the affected employee.” Labor Code §
10 558(c) provides “the civil penalties provided for in this section are in addition to any other civil
11 or criminal penalty provided by law.”

12 38. As set forth above, Defendants have violated numerous provisions of the Labor
13 Code regulating hours and days of work as well as the IWC Wage Orders. Accordingly,
14 Plaintiff seeks the civil penalties set forth in Labor Code § 558 for himself, the underpaid
15 employees, and the State of California.

16 39. Plaintiff is an “aggrieved employee” because he was employed by the alleged
17 violator and had one or more of the violations committed against him, and therefore is properly
18 suited to represent the interests of all other aggrieved employees.

19 40. Plaintiff has exhausted the procedural requirements under Labor Code § 2699.3
20 as to Defendants and is therefore able to pursue a claim for penalties on behalf of himself and
21 all other aggrieved employees under PAGA.

22 41. PAGA imposes a penalty of one hundred dollars (\$100) for each aggrieved
23 employee per pay period for the initial violation and two hundred dollars (\$200) for each
24 aggrieved employee per pay period for each subsequent violation.

25 42. Pursuant to Labor Code §§ 2699(a), 2699.3 and 2699.5, Plaintiff is entitled to
26 recover civil penalties in addition to other remedies, for violation of the Labor Code sections
27 cited above.

28

1 43. For bringing this action, Plaintiff is entitled to attorneys' fees and costs incurred
2 herein.

3 **PRAYER FOR RELIEF**

4 Plaintiff, on his own behalf and on behalf of all other aggrieved employees, prays for
5 relief and judgment against Defendants, jointly and severally, as follows:

6 1. For civil penalties against Defendants on behalf of all aggrieved employees and
7 the LWDA pursuant to Labor Code § 2698, *et seq.*;

8 2. For reasonable attorneys' fees, costs of suit, and interest to the extent permitted
9 by law, including, but not limited to, Code of Civil Procedure § 1021.5 and Labor Code § 2698
10 *et seq.*; and

11 3. For such other relief as the Court deems just and proper.

12
13 Dated: October 1, 2024

AEGIS LAW FIRM, PC

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15 By: Alexander G.L. Davies
16 Alexander G.L. Davies
17 Attorneys for Plaintiff
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