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**SUPERIOR COURT OF THE STATE OF CALIFORNIA  
COUNTY OF ALAMEDA**

LATASHA TAYLOR, CAROLYN  
CANNON, ANGEL TANNER,  
PRIYANKA RATHOD, and HOPE  
DELGADO, on behalf of themselves, all  
others similarly situated, and the State of  
California as private attorneys general,

Plaintiffs,  
vs.

TAX SERVICES OF AMERICA, INC., a  
Delaware Corporation; and DOES 1  
through 100, inclusive,

Defendants.

Case No. 25CV141521

**FIRST AMENDED CLASS AND  
REPRESENTATIVE ACTION  
COMPLAINT**

1. **FAILURE TO PAY OVERTIME WAGES** (Lab. Code §§ 200-204, 218.6, 512, 558, 1194, 1198);
2. **FAILURE TO COMPENSATE FOR ALL HOURS WORKED** (Lab. Code §§ 200-204, 216, 225.5, 226, 500, 510, 558, 1197, 1198);
3. **FAILURE TO PROVIDE MEAL PERIODS** (Lab. Code §§ 226.7, 512);
4. **FAILURE TO PROVIDE REST PERIODS** (Lab. Code § 226.7);
5. **FAILURE TO FURNISH COMPLIANT WAGE AND HOUR STATEMENTS** (Lab. Code §§ 226(e), 226.3);
6. **FAILURE TO REIMBURSE BUSINESS EXPENSES** (Lab. Code § 2802);
7. **FAILURE TO PAY FINAL WAGES ON TIME** (Lab. Code §§ 201-204);
8. **UNFAIR BUSINESS PRACTICES** (Bus. & Prof. Code § 17200 *et seq.*); &
9. **PRIVATE ATTORNEYS GENERAL ACT** (Lab. Code § 2698, *et seq.*)

1 Plaintiffs LATASHA TAYLOR, CAROLYN CANNON, ANGEL TANNER,  
2 PRIYANKA RATHOD, and HOPE DELGADO (“Plaintiffs”), on behalf of themselves, all others  
3 similarly situated (“Class Members”), and all other aggrieved employees (“Aggrieved  
4 Employees”), bring this First Amended Complaint against their former employers, Defendants  
5 TAX SERVICES OF AMERICA, INC. (“TSOA”) and DOES 1-100, inclusive (“Doe  
6 Defendants”) (collectively “Defendants”). Plaintiffs’ allegations are as follows:

7 **PLAINTIFFS**

8 1. At all times material herein, Plaintiffs were and are competent adults and residents  
9 of the State of California. During all times relevant to this Complaint, Plaintiffs were employed  
10 by Defendants as non-exempt hourly employees.

11 **DEFENDANTS**

12 2. At all times material herein, Defendant TSOA was and is a Delaware corporation  
13 doing business in the State of California.

14 3. The Defendants identified as DOES 1 through 100, inclusive, were, at all times  
15 herein-mentioned, agents, business affiliates, successors- and/or predecessors-in-interest,  
16 officers, directors, partners, and/or managing agents of some or each of the remaining Defendants.  
17 Plaintiffs are informed and believes and, on that basis, alleges that, at all times herein-mentioned,  
18 each of the Defendants identified as DOES 1 through 100, inclusive, employed, and/or exercised  
19 control over the wages, hours, and/or working conditions of Plaintiffs, Class Members, and  
20 Aggrieved Employees throughout California. In doing the acts herein alleged, each Defendant is  
21 liable and responsible to Plaintiffs, Class Members, and Aggrieved Employees for the acts of  
22 every other Defendant. The true names and capacities of the Doe Defendants, whether individual,  
23 corporate, associate or otherwise, are unknown to Plaintiff who therefore sues such Doe  
24 Defendants by fictitious names pursuant to California Code of Civil Procedure § 474. Plaintiffs  
25 are informed and believe that the Doe Defendants are residents of the State of California.  
26 Plaintiffs will amend this complaint to show such Doe Defendants’ true names and capacities  
27 when they are known.

28 4. Plaintiffs are informed and believes and thereon alleges that, unless otherwise

1 indicated, each Defendant was the agent and/or employee of every other Defendant within the  
2 course and scope of said agency and/or employment, with the knowledge and/or consent of said  
3 Defendant.

4 **JURISDICTION AND VENUE**

5 1. This Court is the proper Court, and this action is properly filed in the Superior  
6 Court for the State of California, County of Alameda, because Defendants employ Aggrieved  
7 Employees in this County.

8 2. This Court has jurisdiction over the Plaintiffs' and Aggrieved Employees' claims  
9 for civil penalties, injunctive and other equitable relief, and attorneys' fees and costs, pursuant to,  
10 California Labor Code §§ 2698, *et seq.*

11 **EXHAUSTION OF ADMINISTRATIVE REMEDIES**

12 3. Plaintiffs have satisfied all administrative requirements prior to filing a claim  
13 pursuant to the Private Attorneys General Act, California Labor Code § 2698 *et seq.*

14 4. On October 10, 2024, Plaintiff ANGEL TANNER gave written notice by online  
15 filing to the Labor and Workforce Development Agency ("LWDA") of Defendants' violations of  
16 various provisions of the California Labor Code as alleged in this First Amended Complaint. On  
17 October 10, 2024, Plaintiff ANGEL TANNER gave written notice by certified mail to Defendants  
18 of Defendants' violations of various provisions of the California Labor Code as alleged in this  
19 Complaint. Cal. Lab. Code § 2699.3(a)(1). Plaintiff ANGEL TANNER has also paid the \$75.00  
20 filing fee to the LWDA. By December 14, 2024 – 65 days after Plaintiff gave written notice to  
21 the LWDA - the LWDA did not respond. Cal. Lab. Code § 2699.3(a)(2)(A).

22 5. On June 26, 2025, Plaintiff LATASHA TAYLOR gave written notice by online  
23 filing to the Labor and Workforce Development Agency ("LWDA") of Defendants' violations of  
24 various provisions of the California Labor Code as alleged in this First Amended Complaint. On  
25 June 26, 2025, Plaintiff LATASHA TAYLOR gave written notice by certified mail to Defendants  
26 of Defendants' violations of various provisions of the California Labor Code as alleged in this  
27 Complaint. Cal. Lab. Code § 2699.3(a)(1). Plaintiff has also paid the \$75.00 filing fee to the  
28 LWDA. By August 29, 2025 – 65 days after Plaintiff gave written notice to the LWDA - the

1 LWDA did not respond. Cal. Lab. Code § 2699.3(a)(2)(A).

2 6. On July 1, 2025, Plaintiff CAROLYN CANNON gave written notice by online  
3 filing to the Labor and Workforce Development Agency (“LWDA”) of Defendants’ violations of  
4 various provisions of the California Labor Code as alleged in this First Amended Complaint. On  
5 July 1, 2025, Plaintiff CAROLYN CANNON gave written notice by certified mail to Defendants  
6 of Defendants’ violations of various provisions of the California Labor Code as alleged in this  
7 Complaint. Cal. Lab. Code § 2699.3(a)(1). Plaintiff has also paid the \$75.00 filing fee to the  
8 LWDA. By September 4, 2025 – 65 days after Plaintiff gave written notice to the LWDA - the  
9 LWDA did not respond. Cal. Lab. Code § 2699.3(a)(2)(A).

10 7. On January 6, 2026, Plaintiff PRIYANKA RATHOD gave written notice by online  
11 filing to the Labor and Workforce Development Agency (“LWDA”) of Defendants’ violations of  
12 various provisions of the California Labor Code as alleged in this First Amended Complaint. On  
13 January 6, 2026, Plaintiff PRIYANKA RATHOD gave written notice by certified mail to  
14 Defendants of Defendants’ violations of various provisions of the California Labor Code as  
15 alleged in this Complaint. Cal. Lab. Code § 2699.3(a)(1). Plaintiff has also paid the \$75.00 filing  
16 fee to the LWDA. By March 12, 2026 – 65 days after Plaintiff gave written notice to the LWDA  
17 - the LWDA did not respond. Cal. Lab. Code § 2699.3(a)(2)(A).

18 8. On January 6, 2026, Plaintiff HOPE DELGADO gave written notice by online  
19 filing to the Labor and Workforce Development Agency (“LWDA”) of Defendants’ violations of  
20 various provisions of the California Labor Code as alleged in this First Amended Complaint. On  
21 January 6, 2026, Plaintiff HOPE DELGADO gave written notice by certified mail to Defendants  
22 of Defendants’ violations of various provisions of the California Labor Code as alleged in this  
23 Complaint. Cal. Lab. Code § 2699.3(a)(1). Plaintiff has also paid the \$75.00 filing fee to the  
24 LWDA. By March 12, 2026 – 65 days after Plaintiff gave written notice to the LWDA - the  
25 LWDA did not respond. Cal. Lab. Code § 2699.3(a)(2)(A).

26 9. Plaintiffs are therefore entitled to pursue their penalty claims pursuant to California  
27 Labor Code section 2698 *et seq.*, the Private Attorneys General Act. Cal. Lab. Code §  
28 2699.3(a)(2)(C).

**STATEMENT OF FACTS**

10. At all times relevant to the Complaint, Plaintiffs were employed by Defendants as non-exempt hourly employees.

11. At all times relevant, Plaintiffs, Class Members, and Aggrieved Employees were non-exempt hourly employees. As such, Plaintiffs, Class Members, and Aggrieved Employees were and are eligible for minimum wages and overtime compensation.

12. Plaintiffs, Class Members, and Aggrieved Employees were not properly paid for all hours that they spent working, including overtime hours worked despite routinely and consistently working more than 8 hours per day and 40 hours per week in violation of the California Labor Code. This included Plaintiffs, Class Members, and Aggrieved Employees not being paid for pre and post shift tasks. However, Defendants failed to pay all overtime wages owing to Plaintiffs, Class Members, and Aggrieved Employees, and Plaintiffs, Class Members, and Aggrieved Employees were underpaid for overtime.

13. At all times relevant, Plaintiffs, Class Members, and Aggrieved Employees were frequently not provided with an opportunity to take a legally compliant meal periods prior to the end of their fifth hour of work. Plaintiffs, Class Members, and Aggrieved Employees routinely were required to miss their meal periods entirely, work through their meal periods, or were required to take a truncated meal period. Plaintiffs, Class Members, and Aggrieved Employees also regularly were not provided second meal periods when they worked shifts of 10 hours or more.

14. At all times relevant, Defendants failed to relieve Plaintiffs, Class Members, and Aggrieved Employees of employer control during rest periods.

15. Pursuant to California law, an employee is entitled to one ten-minute rest period if required to work at least three and one-half hours, two ten-minute rest periods if required to work more than six hours, and three ten-minute rest periods if required to work more than ten hours. Pursuant to California law, an employee is entitled to one thirty-minute meal period if required to work at least five hours and two thirty-minute meal periods if required to work at least ten hours.

16. Defendants did not consistently provide meal and rest periods because business

1 needs took precedence, routinely interfering with what should be break periods. If Plaintiffs,  
2 Class Members, or Aggrieved Employees failed to address business needs at any time, including  
3 during breaks, they were subject to discipline. Despite these policies and practices, Defendants  
4 have not paid any missed meal or rest period premiums to Plaintiffs, Class Members, or Aggrieved  
5 Employees.

6 17. By requiring Plaintiffs, Class Members, and Aggrieved Employees to work off-  
7 the-clock during meal periods and during pre and post shift tasks, Defendants failed to pay  
8 Plaintiffs, Class Members, and Aggrieved Employees for all hours worked.

9 18. Defendants also failed to provide Plaintiffs, Class Members, and Aggrieved  
10 Employees with accurate semimonthly itemized statements of the total number of hours worked  
11 by each, and all applicable hourly rates in effect during each pay period, in violation of California  
12 Labor Code § 226. In doing so, Defendants have not only failed to pay their workers the full  
13 amount of compensation due, they have, until now, effectively shielded themselves from their  
14 employees' scrutiny for their unlawful conduct by concealing the magnitude (e.g., the full number  
15 of hours worked) and financial impact of their wrongdoing. Defendants also failed to maintain  
16 accurate records showing the time spent working by Plaintiffs, Class Members, and Aggrieved  
17 Employees.

18 19. Defendants also failed to reimburse Plaintiffs, Class Members, and Aggrieved  
19 Employees for business expenses that they incurred related to, among other things, the required  
20 use of their personal cellular telephones and vehicles for work-related purposes in violation of  
21 California Labor Code § 2802.

22 20. All policies and practices described herein were in place at all of Defendants'  
23 business locations in California. As such, all Aggrieved Employees were subject to these same  
24 policies in violation of California law. Plaintiffs are informed and believes that Defendants  
25 knowingly failed to pay all wages owed (including overtime, minimum, and meal and rest period  
26 premium payments), failed to provide meal and rest periods, failed to maintain and provide  
27 accurate time and payroll records, failure to reimburse business expenses, and failed to pay final  
28 wages to Aggrieved Employees whose employment has ended. Even after Plaintiffs, Class

Members, and Aggrieved Employees were terminated or voluntarily resigned, Defendants still failed to pay all wages owed upon separation, despite the penalty provisions of California Labor Code §§ 201-204.

21. In sum, Defendants failed to maintain time records accurately setting forth the amount of hours that Plaintiffs, Class Members, and Aggrieved Employees worked. Defendants failed to pay for all hours worked, including overtime hours worked. Defendants failed to provide meal and rest periods and failed to make premium payments for missed meal and rest breaks. Defendants failed to issue wage statements accounting for the number of hours actually worked by Plaintiffs, Class Members, and Aggrieved Employees and failed to maintain accurate records. Defendants failed to reimburse Plaintiffs, Class Members, and Aggrieved Employees for business expenses that they incurred. Defendants also failed to timely pay all wages owing upon separation of employment.

22. As a direct and proximate result of Defendants' unlawful conduct, as set forth herein, Plaintiffs, Class Members, and Aggrieved Employees are entitled to recover civil penalties in an amount to be established at trial. As a further direct and proximate result of Defendants' unlawful conduct, as set forth herein, Plaintiff and Class Members are entitled to recover penalties/wages for failure to pay wages owed upon termination (pursuant to California Labor Code §§ 201-204 and 227.3), for failure to maintain and provide semimonthly itemized wage statements of hours worked and all applicable hourly rates (pursuant to California Labor Code § 226) in an amount to be established at trial. As a further direct and proximate result of Defendants' unlawful conduct, as set forth herein, Plaintiffs, Class Members, and Aggrieved Employees are also entitled to recover attorneys' fees, litigation costs, and injunctive relief, pursuant to statute.

### **CALIFORNIA CLASS ACTION ALLEGATIONS**

23. Plaintiffs bring this action on behalf of themselves and as a class action on behalf of the following Classes and Subclass:

*Class: All persons employed by Defendants in the State of California in a non-exempt position who performed work for Defendants at any time since September 8, 2021.*

Terminated Subclass: *All persons who are eligible for membership in the Class and who are no longer employed by Defendants at any time since September 8, 2021.*

24. Defendants and their officers and directors are excluded from any class defined in the preceding paragraphs.

25. This action has been brought and may properly be maintained as a class action under California Code of Civil Procedure § 382 because there is a well-defined community of interest in the litigation and the proposed Classes are easily ascertainable. The classes and subclasses defined herein satisfy all class action requirements:

a. Numerosity: A class action is the only available method for the fair and efficient adjudication of this controversy. The Class Members are so numerous that joinder of all Class Members is impractical, if not impossible, insofar as Plaintiffs are informed and believe and, on that basis, allege that the total number of Class Members is, at least, in the hundreds of individuals. Membership in the Classes will be determined by and upon analysis of employee and payroll records, among other records maintained by Defendants.

b. Commonality: Plaintiffs and Class Members share a community of interest in that there are numerous common questions and issues of fact and law which predominate over any questions and issues solely affecting individual members, including, but not necessarily limited to:

- 1) Whether Defendants violated one or more of California's Wage Orders, the California Labor Code and/or California Business and Professions Code § 17200 *et seq.* by failing to pay overtime wages due to Plaintiffs and Class Members at the proper rate of pay;
- 2) Whether Defendants violated one or more of California's Wage Orders, the California Labor Code and/or California Business and Professions Code § 17200 *et seq.* by failing to pay minimum wages due to Plaintiffs and Class Members at the proper rate of pay
- 3) Whether Defendants violated one or more of California's Wage Orders, the California Labor Code and/or California Business and Professions Code § 17200 *et seq.* by failing to authorize and permit meal periods;
- 4) Whether Defendants violated one or more of California's Wage Orders, the California Labor Code and/or California Business and Professions Code § 17200 *et seq.* by failing to authorize and permit rest periods;
- 5) Whether Defendants violated one or more of California's Wage Orders, the California Labor Code and/or California Business and Professions Code § 17200 *et seq.* by failing to pay Plaintiffs and Class Members for all hours worked, including overtime hours worked;
- 6) Whether Defendants violated California Labor Code § 2802 and/or California Business and Professions Code § 17200 *et seq.* by failing to reimburse Plaintiffs and Class Members for necessary business expenses that they incurred.
- 7) Whether Defendants violated California Labor Code §§ 201-204 by

1 failing to pay all wages due and owing to Plaintiffs and Class  
2 8) Members upon separation of employment;  
3 Whether Defendants violated California Labor Code § 226 by  
4 failing to provide accurate semi-monthly itemized wage statements  
5 to Plaintiffs and Class Members stating the total hours worked and  
6 all applicable hourly rates in effect during each relevant pay period,  
7 among other things.

8 c. Typicality: Plaintiffs' claims are typical of the claims of the Class  
9 Members. Plaintiffs and all Class Members sustained injuries and damages  
10 arising out of and caused by Defendants' common course of conduct in  
11 violation of state law, as alleged herein.

12 d. Superiority of Class Action: Since the damages suffered by individual  
13 Class Members, while not inconsequential, may be relatively small, the  
14 expense and burden of individual litigation by each member makes, or may  
15 make it, impractical for Class Members to seek redress individually for the  
16 wrongful conduct alleged herein. Should separate actions be brought or be  
17 required to be brought by each individual Class Member, the resulting  
18 multiplicity of lawsuits would cause undue hardship and expense for the  
19 Court and the litigants. The prosecution of separate actions would also  
20 create a risk of inconsistent rulings, which might be dispositive of the  
21 interests of other Class Members who are not parties to the adjudications  
22 and/or may substantially impede their ability to adequately protect their  
23 interests. Additionally, a class action will allow resolution of multiple  
24 claims in one forum where evidence is shared which will conserve judicial  
25 resources and the resources of the parties.

26 e. Adequacy of Representation: Plaintiffs are adequate representatives of the  
27 Classes, in that Plaintiffs' claims are typical of those of the Classes and  
28 Plaintiffs have the same interests in the litigation of this case as Class  
Members. Plaintiffs are committed to vigorous prosecution of this case  
and have retained competent counsel experienced in wage and hour  
litigation in California. Plaintiffs are not subject to any individual defenses  
unique from those conceivably applicable to the Classes as a whole.  
Plaintiffs anticipate no management difficulties in this litigation.

26. This action is appropriate and practical as a class action because the prosecution  
of individual actions for each Class Member would likely result in inconsistent and varying  
rulings that could and likely would impede the interests of other Class Members in protecting  
their rights, as well as potentially establishing incompatible patterns of conduct for Defendants.

**FIRST CAUSE OF ACTION**  
**FAILURE TO PROPERLY PAY OVERTIME WAGES**  
(Lab. Code §§ 200-204, 218.6, 512, 558, 1194, 1198; IWC Wage Orders)  
(On behalf of Plaintiffs and All Class Members against Defendants)

27. Plaintiffs and Class Members incorporate in this cause of action each and every  
allegation of the preceding paragraphs, with the same force and effect as though fully set forth  
herein.

1           28.     Plaintiffs and Class Members were employed by Defendants within the State of  
2 California.

3           29.     Labor Code § 510 defines a day's work as 8 hours and states that any work in  
4 excess of 8 hours in one workday and any work in excess of 40 hours in any one workweek must  
5 be compensated at the rate of no less than one and one-half times the regular rate of pay. Pursuant  
6 to Labor Code § 1194(a), a plaintiff may bring a civil action for overtime wages to recover wages,  
7 interest, penalties, attorney's fees, and costs.

8           30.     Plaintiffs and Class Members are not exempt from receiving overtime  
9 compensation. Defendants required Plaintiffs and Class Members to work in excess of 8 hours  
10 per day, and/or in excess of 40 hours per week without paying the applicable overtime rates.

11           31.     Plaintiffs and Class Members were entitled to receive one-and-one half times their  
12 regular rate of pay for each hour worked past 8 hours in one day, one-and-one half times their  
13 regular rate of pay for each hour worked past 40 hours in one week, and twice the regular rate of  
14 pay for each hour worked past 12 hours in one day and for all hours over 8 during their seventh  
15 consecutive day of work in one week.

16           32.     Defendants violated Labor Code §§ 510, 1194, and 1198 and IWC Wage Orders  
17 when they failed to pay Plaintiffs and Class Members the proper overtime rate for work performed  
18 in excess of 8 hours per day and/or for work performed in excess of 40 hours per week, within  
19 the time frame set forth under the law. By requiring Plaintiffs and Class Members to work off-  
20 the-clock, Defendants violated these same provisions. As a consequence for violating Labor Code  
21 §§ 510, 1194, 1198, and IWC Wage Orders, Defendants are liable to Plaintiffs and Class Members  
22 for unpaid overtime wages.

23           33.     At all relevant times, Defendants were aware of, and were under a duty to comply  
24 with the wage and overtime provisions of the California Labor Code, including, but not limited  
25 to California Labor Code §§ 200 *et seq.*, 510, 1194, and 1198. Defendants violated Labor Code  
26 § 204 when they failed to pay Plaintiffs and Class Members all wages earned for labor in excess  
27 of the normal work period no later than the pay day for the next regular payroll period.

28           34.     Plaintiffs and Class Members seek and are entitled to interest on all due and unpaid

wages pursuant to Labor Code § 218.6.

35. Pursuant to Labor Code § 1194, Plaintiffs and Class Members seek to recover in a civil action the unpaid balance of the full amount of the unpaid overtime compensation, including interest thereon, reasonable attorneys' fees, and costs of suit.

**SECOND CAUSE OF ACTION**  
**FAILURE TO COMPENSATE FOR ALL HOURS WORKED**  
(Lab. Code §§ 200-204, 216, 225.5, 226, 500, 510, 558, 1197, 1198)  
(*On behalf of Plaintiffs and All Class Members against all Defendants*)

36. Plaintiffs and Class Members incorporate in this cause of action each and every allegation of the preceding paragraphs, with the same force and effect as though fully set forth herein.

37. Defendants were required to compensate Plaintiffs and Class Members for all hours worked pursuant to the applicable Industrial Welfare Commission Wage Order and Labor Code §§ 200-204, 216, 225.5, 500, 510, 558, 1197, and 1198.

38. Plaintiffs and Class Members routinely performed work for Defendants "off-the-clock" which resulted in Defendants underpaying Plaintiffs and Class Members because they did not accurately record the hours that Plaintiffs and Class Members spent working.

39. Defendants refused to compensate Plaintiffs and Class Members for some and/or all of the wages earned (including overtime and minimum wages), in violation of the applicable California Wage Order, Title 8 of the California Code of Regulations and the California Labor Code.

40. At all relevant times, Defendants were aware of, and were under a duty to comply with the wage and overtime provisions of the California Labor Code, including, but not limited to California Labor Code §§ 200-204, 216, 225.5, 500, 510, 558, 1197, and 1198. Plaintiffs and Class Members have been deprived of their rightfully earned compensation as a direct and proximate result of Defendants' failure and refusal to pay said compensation. Plaintiffs and Class Members are entitled to recover compensation for all hours worked, in addition to reasonable attorney's fees and costs of suit.

41. As a direct and proximate result of Defendants' unlawful conduct, as set forth

1 herein, Plaintiffs and Class Members have sustained damages, including loss of earnings for hours  
2 worked, including overtime hours worked, on behalf of Defendants, in an amount to be established  
3 at trial, and are entitled to recover attorneys' fees and costs of suit.

4 **THIRD CAUSE OF ACTION**  
5 **FAILURE TO PROVIDE MEAL PERIODS**  
(Lab. Code §§ 226.7, 512; IWC Wage Orders)

6 *(On behalf of Plaintiffs and All Class Members against Defendants)*

7 42. Plaintiffs and Class Members incorporate in this cause of action each and every  
8 allegation of the preceding paragraphs, with the same force and effect as though fully set forth  
9 herein.

10 43. At all relevant times, Defendants were aware of and were under a duty to comply  
11 with California Labor Code §§ 226.7 and 512.

12 44. California Labor Code § 226.7(b-c) provides that "(b) [a]n employer shall not  
13 require an employee to work during a meal or rest or recovery period mandated pursuant to an  
14 applicable statute, or applicable regulation, standard, or order of the Industrial Welfare  
15 Commission. . . . (c) If an employer fails to provide an employee a meal or rest or recovery period  
16 in accordance with a state law, including, but not limited to, an applicable statute or applicable  
17 regulation, standard, or order of the Industrial Welfare Commission . . . the employer shall pay  
18 the employee one additional hour of pay at the employee's regular rate of compensation for each  
19 work day that the meal or rest period is not provided."

20 45. California Labor Code § 512(a) provides that "[a]n employer shall not employ an  
21 employee for a work period of more than five hours per day without providing the employee with  
22 a meal period of not less than 30 minutes, except that if the total work period per day of the  
23 employee is no more than six hours, the meal period may be waived by mutual consent of both  
24 the employer and employee. An employer shall not employ an employee for a work period of  
25 more than 10 hours per day without providing the employee with a second meal period of not less  
26 than 30 minutes, except that if the total hours worked is no more than 12 hours, the second meal  
27 period may be waived by mutual consent of the employer and the employee only if the first meal  
28 period was not waived."

1           46.     Section 11 of the applicable Wage Order provides that “(A) [n]o employer shall  
2 employ any person for a work period of more than five (5) hours without a meal period of not less  
3 than 30 minutes . . . (B) [a]n employer may not employ an employee for a work period of more  
4 than ten (10) hours per day without providing the employee with a second meal period of not less  
5 than 30 minutes . . . and (D) [i]f an employer fails to provide an employee a meal period in  
6 accordance with the applicable provisions of this order, the employer shall pay the employee one  
7 (1) hour of pay at the employee’s regular rate of compensation for each workday that the meal  
8 period is not provided.”

9           47.     Defendants routinely failed to authorize and permit meal periods by failing to  
10 inform Plaintiffs and Class Members of their entitlement to meal periods. Despite Plaintiffs and  
11 Class Members routinely missing their meal periods or having to take short or interrupted meal  
12 periods in order to complete their work, Defendants never provided Plaintiffs and Class Members  
13 with meal period premium payments.

14           48.     By failing to provide uninterrupted and unrestricted meal periods, Defendant  
15 violated California Labor Code §§ 226.7 and 512, and section 11 of the applicable IWC Wage  
16 Order.

17           49.     By failing to consistently (1) provide meal breaks within the first five hours of a  
18 work shift, and (2) provide uninterrupted thirty-minute meal periods, Defendants violated the  
19 California Labor Code and section 11 of the applicable IWC Wage Order.

20           50.     At all relevant times herein, Defendants required Plaintiffs and Class Members to  
21 work shifts of more than ten (10) hours without a second meal period of not less than 30 minutes.  
22 Defendants thus required Plaintiffs and Class Members to work for longer hours than those fixed,  
23 or under conditions prohibited by order of the IWC, in violation of those orders.

24           51.     Despite failing to authorize and permit compliant meal periods, Defendants failed  
25 to compensate Plaintiffs and Class Members for missed meal periods as required by Cal. Labor  
26 Code §§ 226.7, 512, and other applicable sections of the Labor Code and applicable Industrial  
27 Wage Order. Plaintiffs are informed and believe, and on that basis alleges, that Defendants have  
28 never paid one hour of premium compensation to Plaintiffs and/or Class Members for missed

meal periods.

52. As a direct and proximate result of Defendants' unlawful conduct, Plaintiffs and Class Members have sustained damages, including unpaid meal period premiums, in an amount to be established at trial.

53. Plaintiffs and Class Members are not exempt from meal period requirements.

54. Plaintiffs and Class Members did not willfully waive, through mutual consent with Defendants, any such meal periods.

55. Plaintiffs and Class Members have been deprived of their rightfully earned compensation for meal periods as a direct and proximate result of Defendants' failure and refusal to pay said compensation. Plaintiffs and Class Members are entitled to recover such amounts pursuant to California Labor Code § 226.7(b), plus interest thereon, attorneys' fees, and costs of suit.

**FOURTH CAUSE OF ACTION**  
**FAILURE TO PROVIDE REST PERIODS**

(Lab. Code § 226.7; IWC Wage Orders)  
(On behalf of Plaintiffs and All Class Members against Defendants)

56. Plaintiffs and Class Members incorporate in this cause of action each and every allegation of the preceding paragraphs, with the same force and effect as though fully set forth herein.

57. At all relevant times, Defendants were aware of and were under a duty to comply with California Labor Code § 226.7.

58. California Labor Code § 226.7(b-c) provides that "(b) [a]n employer shall not require an employee to work during a meal or rest or recovery period mandated pursuant to an applicable statute, or applicable regulation, standard, or order of the Industrial Welfare Commission. . . . (c) If an employer fails to provide an employee a meal or rest or recovery period in accordance with a state law, including, but not limited to, an applicable statute or applicable regulation, standard, or order of the Industrial Welfare Commission . . . 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."

59. Section 12 of the applicable Wage Order provides that “(A) [e]very 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 fraction thereof . . . (B) [i]f an employer fails to provide an employee a rest 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 rest period is not provided.”

60. Defendants routinely failed to authorize and permit rest periods by failing to inform Plaintiffs and Class Members of their entitlement to rest periods and also by requiring them to work through rest periods.

61. By failing to provide uninterrupted and unrestricted rest periods, Defendants violated California Labor Code § 226.7, and section 12 of the applicable IWC Wage Order.

62. At all relevant times herein, Defendants required Plaintiffs and Class Members to work for shifts of more than ten (10) hours without a timely third rest period. Defendants failed to compensate Plaintiffs and Class Members for missed rest periods as required by Cal. Labor Code § 226.7, and other applicable sections of the Labor Code and applicable Industrial Wage Order. Defendants thus required Plaintiffs and Class Members to work for longer hours than those fixed, or under conditions prohibited by order of the IWC, in violation of those orders.

63. Despite failing to authorize and permit compliant rest periods, Defendants refused to provide Plaintiffs and Class Members with one hour of compensation for these violations as mandated by California law. Plaintiffs are informed and believe, and on that basis allege, that Defendants have never paid a one hour of premium compensation to Plaintiffs and/or Class Members for missed rest breaks.

64. As a direct and proximate result of Defendants’ unlawful conduct, Plaintiffs and Class Members have sustained damages, including unpaid rest period premiums, in an amount to be established at trial.

65. Plaintiffs and Class Members are not exempt from rest period requirements.

66. Plaintiffs and Class Members have been deprived of their rightfully earned

1 compensation for rest periods as a direct and proximate result of Defendants' failure and refusal  
2 to pay said compensation. Plaintiffs and Class Members are entitled to recover such amounts  
3 pursuant to California Labor Code § 226.7(b), plus interest thereon, attorneys' fees, and costs of  
4 suit.

5 **FIFTH CAUSE OF ACTION**  
6 **FAILURE TO FURNISH ACCURATE WAGE AND HOUR STATEMENTS**  
7 (Lab. Code §§ 226(e), 226.3)  
8 *(On behalf of Plaintiffs and All Class Members against Defendants)*

9 67. Plaintiffs and Class Members incorporate in this cause of action each and every  
10 allegation of the preceding paragraphs, with the same force and effect as though fully set forth  
11 herein.

12 68. California Labor Code § 226(a) requires an employer to furnish its employees with  
13 accurate itemized wage statements in writing, showing: (1) gross wages earned, (2) total hours  
14 worked by the employee, (3) the number of piece rate units earned and any applicable piece-rate  
15 if the employee is paid on a piece-rate basis, (4) all deductions, provided that all deductions made  
16 on written orders of the employee may be aggregated and shown as one item, (5) net wages earned,  
17 (6) the inclusive dates of the period for which the employee is paid, (7) the name of the employee  
18 and only the last four digits of his or her social security number or an employee identification  
19 number other than a social security number, (8) the name and address of the legal entity that is  
20 the employer, and (9) all applicable hourly rates in effect during the pay period and the  
21 corresponding number of hours worked at each hourly rate by the employee.

22 69. Defendants failed to provide Plaintiffs and Class Members with timely and  
23 accurate wage and hour statements showing: (1) gross wages earned, (2) total hours worked by  
24 the employee, (3) the number of piece rate units earned and any applicable piece-rate if the  
25 employee is paid on a piece-rate basis, (4) all deductions, provided that all deductions made on  
26 written orders of the employee may be aggregated and shown as one item, (5) net wages earned,  
27 (6) the inclusive dates of the period for which the employee is paid, (7) the name of the employee  
28 and only 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

1 the employer, and/or (9) all applicable hourly rates in effect during the pay period and the  
2 corresponding number of hours worked at each hourly rate by the employee.

3 70. Plaintiffs and Class Members were injured by Defendants' failure to provide wage  
4 statements, because, *inter alia*, Plaintiffs and Class Members were not paid for all hours worked  
5 at the appropriate rate of pay, including overtime hours worked, and thus suffered monetary  
6 damages due to Defendants' policies and practices alleged herein.

7 71. Defendants are liable for damages and statutory penalties pursuant to California  
8 Labor Code § 226, in amounts to be established at trial, as well as attorneys' fees and costs,  
9 pursuant to statute.

10  
11 **SIXTH CAUSE OF ACTION**  
**FAILURE TO REIMBURSE BUSINESS EXPENSES**  
(Lab. Code §2802)

12 *(On behalf of Plaintiffs and Class Members against Defendants)*

13 72. Plaintiffs and Class Members incorporate in this cause of action each and every  
14 allegation of the preceding paragraphs, with the same force and effect as though fully set forth  
15 herein.

16 73. California Labor Code § 2802 requires an employer to reimburse its employees for  
17 all necessary business expenditures incurred by the employee in direct consequence of the  
18 discharge of his or her job duties or in direct consequence of his or her obedience to the direction  
19 of the employer.

20 74. Defendants have intentionally and willfully failed to reimburse Plaintiffs and Class  
21 Members for all necessary business related expenses and costs. Plaintiffs and Class Members are  
22 entitled to recover from Defendants their business related expenses and costs incurred during the  
23 course and scope of their employment, plus interest accrued from the date on which the employee  
24 incurred the necessary expenditures at the same rate as judgments in civil actions in the State of  
25 California.

26 **SEVENTH CAUSE OF ACTION**  
**FAILURE TO PAY FINAL WAGES ON TIME**  
(Lab. Code §§ 201-204)

27 *(On behalf of Plaintiffs and Terminated Subclass Members against Defendants)*  
28

1           75.     Plaintiffs and Class Members incorporate in this cause of action each and every  
2     allegation of the preceding paragraphs, with the same force and effect as though fully set forth  
3     herein.

4           76.     California Labor Code § 201 provides that all earned and unpaid wages of an  
5     employee who is discharged are due and payable immediately at the time of discharge. California  
6     Labor Code § 202 provides that all earned and unpaid wages of an employee who resigns are due  
7     and payable immediately if the employee provided at least seventy-two hours' notice; otherwise,  
8     wages of an employee who resigns are due within seventy-two hours of resignation.

9           77.     At all relevant times herein, Defendants failed to pay Terminated Subclass  
10    Members, including Plaintiffs, all accrued wages and other compensation owing immediately  
11    upon termination or within seventy-two hours of resignation, as required by the California Labor  
12    Code.

13          78.     Based on Defendants' conduct as alleged herein, Defendants are liable for statutory  
14    penalties pursuant to California Labor Code § 203 in amounts to be established at trial, as well as  
15    attorneys' fees and costs, pursuant to statute.

16                   **EIGHTH CAUSE OF ACTION**  
17                   **UNFAIR BUSINESS PRACTICES**

18                   (Bus. & Prof. Code § 17200 *et seq.*)

19                   *(On behalf of Plaintiffs and All Class Members against Defendants)*

20          79.     Plaintiffs and Class Members incorporate in this cause of action each and every  
21    allegation of the preceding paragraphs, with the same force and effect as though fully set forth  
22    herein.

23          80.     Plaintiffs -- on behalf of themselves, on behalf of the general public, and on behalf  
24    of Class Members -- brings this unfair business practices claim pursuant to Business &  
25    Professions Code § 17200, *et seq.* The conduct of Defendants as alleged in this Complaint has  
26    been and continues to be unfair, unlawful, and harmful to Plaintiffs, the general public, and Class  
27    Members. Plaintiffs seek to enforce important rights affecting the public interest within the  
28    meaning of Cal. Code of Civil Procedure § 1021.5.

81.     Plaintiffs are a "person" within the meaning of Business & Professions Code §

1 17204, and therefore has standing to bring this cause of action for injunctive relief, restitution,  
2 and other appropriate equitable relief.

3 82. Business & Professions Code § 17200, *et seq.* prohibits unlawful and unfair  
4 business practices.

5  
6 83. California's wage and hour laws express fundamental public policies. Providing  
7 employees with proper wages and compensation are fundamental public policies of the State of  
8 California. Labor Code § 90.5(a) articulates the public policies of California to enforce vigorously  
9 minimum labor standards, to ensure that employees are not required or permitted to work under  
10 substandard and unlawful conditions, and to protect law-abiding employers and their employees  
11 from competitors who lower their costs by failing to comply with minimum labor standards.

12 84. Defendants have violated statutes and public policies as alleged herein. Through  
13 the conduct alleged herein, Defendants have acted contrary to these public policies, have violated  
14 specific provisions of the Labor Code, and have engaged in other unlawful and unfair business  
15 practices in violation of Business & Professions Code § 17200, *et seq.*, depriving Plaintiffs, and  
16 all persons similarly situated, and all interested persons of rights, benefits, and privileges  
17 guaranteed to all employees under law.

18 85. Defendants' conduct, as alleged hereinabove, constitutes unfair competition in  
19 violation of Business & Professions Code § 17200, *et seq.*

20 86. Defendants, by engaging in the conduct herein alleged, either knew or in the  
21 exercise of reasonable care, should have known that the conduct was unlawful. As such, it is a  
22 violation of Business & Professions Code § 17200, *et seq.*

23 87. As a proximate result of Defendants' conduct, Plaintiffs and Class Members have  
24 been damaged in a sum as may be proven.

25 88. Unless restrained, Defendants will continue to engage in the unlawful conduct as  
26 alleged above. Pursuant to the Business & Professions Code, this Court should make such orders  
27 or judgment, including the appointment of a receiver, as may be necessary to prevent the use or  
28 employment by Defendants, their agents, or employees, of any unlawful or deceptive practices

1 prohibited by the Business & Professions Code, and/or, including by not limited to, restitution  
2 and disgorgement of profits which may be necessary to restore Plaintiffs and Class Members the  
3 money Defendants have unlawfully failed to pay.

4  
5 **NINTH CAUSE OF ACTION**  
6 **VIOLATIONS OF THE PRIVATE ATTORNEYS GENERAL ACT (“PAGA”)**  
7 (Lab. Code § 2698 *et seq.*)  
8 (*On behalf of Plaintiffs and all Aggrieved Employees against Defendants*)

9 89. Plaintiffs and Aggrieved Employees incorporate in this cause of action each and  
10 every allegation of the preceding paragraphs, with the same force and effect as though fully set  
11 forth herein.

12 90. Plaintiffs are an “aggrieved employee” under the California Labor Code Private  
13 Attorneys General Act (“PAGA”) as they were employed by Defendants during the applicable  
14 statutory period and suffered all of the Labor Code violations alleged herein. As such, they seek  
15 to recover, on behalf of themselves and all other current and former aggrieved employees of  
16 Defendants, the civil penalties provided by PAGA, plus reasonable attorney’s fees and costs.

17 91. Plaintiffs seek to recover the PAGA civil penalties through a representative action  
18 as permitted by PAGA and the California Supreme Court in *Arias v. Superior Court*, 46 Cal. 4th  
19 969 (2009).

20 92. Plaintiffs allege that Defendants violated the provisions detailed herein, and thus  
21 seeks to enforce civil penalties against Defendants for these violations. The PAGA allows a  
22 private individual to recover civil penalties previously only recoverable by the State. Although  
23 some of the labor provisions referenced herein do not themselves provide the amount of any  
24 penalty, the PAGA states that for all provisions of the Labor Code for which no civil penalty is  
25 established, including but not limited to the provisions referenced herein, the penalty shall be one  
26 hundred dollars (\$100) for each aggrieved employee per pay period for the initial violation, and  
27 two hundred dollars (\$200) for each aggrieved employee per pay period for each subsequent  
28 violation. Accordingly, these are the penalties that Plaintiffs seek to enforce to the extent civil  
penalties are not already provided for in the Labor Code. If the Labor Code already provides  
penalties for particular violations, Plaintiffs seek those penalties.

1           93.     Plaintiffs are also entitled to recover for themselves, other Aggrieved Employees,  
2 and the State of California, civil penalties pursuant to California Labor Code § 210. Plaintiffs  
3 seek to pursue remedies pursuant to PAGA for these violations.

4           94.     For violations of California Labor Code § 226, Plaintiffs and all Aggrieved  
5 Employees are entitled to recover penalty amounts established by California Labor Code §  
6 2699(f)(2)(A)(i) and California Labor Code § 226.3. Plaintiffs seek to pursue remedies pursuant  
7 to PAGA for these violations.

8           95.     Pursuant to California Labor Code § 203, for an employer who willfully fails to  
9 pay any wages of an employee who is discharged or quits, that employee's wages shall continue  
10 as a penalty from the due date at the same rate until paid, but shall not continue for more than  
11 thirty (30) days. California Labor Code § 256 imposes a civil penalty in an amount not exceeding  
12 thirty (30) days pay as waiting time under the terms of California Labor Code § 203.

13           96.     California Labor Code § 558 Provides: "Any employer or other person acting on  
14 behalf of an employer who violates, or causes to be violated, a section of this chapter or any  
15 provision regulating hours and days of work in any order of the Industrial Welfare Commission  
16 shall be subject to a civil penalty as follows: (1) For any initial violation, fifty dollars (\$50) for  
17 each underpaid employee for each pay period for which the employee was underpaid in addition  
18 to an amount sufficient to recover underpaid wages. (2) For each subsequent violation, one  
19 hundred dollars (\$100) for each underpaid employee for each pay period for which the employee  
20 was underpaid in addition to an amount sufficient to recover underpaid wages. (3) Wages  
21 recovered pursuant to this section shall be paid to the affected employee."

22           97.     Under California Labor Code § 1174.5, Defendants are subject to a civil penalty  
23 of five hundred dollars (\$500) for failing to keep records as required by section 1174(d).

24           98.     California Labor Code § 2698 *et seq.* imposes a civil penalty of one hundred  
25 dollars (\$100) per pay period, per aggrieved employee for the initial violation of California Labor  
26 Code §§ 204, 510, 512, 1174, 1194, 1198, and 2802 and two hundred dollars (\$200) for each  
27 aggrieved employee per pay period for each subsequent violation.

28           99.     Plaintiffs have fully complied with the procedural requirements specified in

1 California Labor Code § 2699.3 as to each of the alleged violations. Plaintiffs are therefore  
2 entitled to pursue their penalty claims pursuant to California Labor Code section 2699 *et seq.*, the  
3 Private Attorneys General Act. Cal. Lab. Code § 2699.3(a)(2)(C).

4 100. Enforcement of statutory provisions to protect workers and to ensure proper and  
5 prompt payment of wages is a fundamental public interest. Plaintiffs' successful enforcement of  
6 important rights affecting the public interest will confer a significant benefit upon the general  
7 public. Private enforcement of these rights is necessary, as no public agency has pursued  
8 enforcement.

9 101. As a result of the violations alleged, Plaintiffs, as aggrieved employees on behalf  
10 of themselves and other similarly situated employees employed by Defendants, seeks all civil  
11 penalties available pursuant to California Labor Code § 2699, including all civil penalties,  
12 attorneys' fees, expenses, injunctive relief, and costs of suit.

13 **PRAYER FOR RELIEF**

14 WHEREFORE, Plaintiffs pray for judgment for themselves and all others on whose  
15 behalf this suit is brought against Defendants, jointly and severally, as follows:

16 1. For an order certifying this action as a class action on behalf of the classes defined  
17 herein;

18 2. For an order designating Plaintiffs as representatives of the Classes as described  
19 herein;

20 3. For an order appointing Counsel for Plaintiffs as Class Counsel;

21 4. That this Court award damages, restitution, statutory penalties, and civil penalties  
22 to be paid by Defendants for the causes of action alleged herein;

23 5. That this Court award actual damages, compensatory damages, compensation for  
24 all hours worked but not paid, special damages according to proof, and general damages in  
25 amounts according to proof and in no event in an amount less than the jurisdictional limit of this  
26 court, as well as restitutionary relief to Plaintiffs and Class Members of all monies due to Plaintiffs  
27 and Class Members from the unlawful business practices of Defendants;

28 6. That this Court award injunctive relief, including that available under Labor Code

section 226(h) and Business and Professions Code § 17203;

7. That this Court award penalties and liquidated damages including, but not limited to, those available under Labor Code §§ 203, 226, 226.7, and 1194.2;

8. For statutory penalties pursuant to, among others, the Private Attorney General Act;

9. That this Court award statutory attorneys' fees and costs, including reasonable attorneys' fees and expert fees, including those available under Labor Code §§ 218.5, 226(e)(1), 226(h), 1194, and 2698 *et seq.*, and other provisions of the Labor Code, Government Code, and "private attorney general" statutes contained in Code of Civil Procedure section 1021.5;

10. That this Court award prejudgment and post-judgment interest according to any applicable provision of law or as otherwise permitted by law; and

11. That this Court award such other and further relief as the Court deems just and proper.

Dated: June 4, 2026

Respectfully submitted,

EMPLOYMENT LAWYERS



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