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**SUPERIOR COURT OF THE STATE OF CALIFORNIA  
FOR THE COUNTY OF ORANGE**

KATHLEEN GRACE, REGINA DELGADO,  
ALICIA GRIJALVA, JAVIER TERRAZAS,  
and all others similarly situated,

Plaintiffs,

v.

THE WALT DISNEY COMPANY, WALT  
DISNEY PARKS AND RESORTS US, INC.,  
SODEXO, INC., SODEXOMAGIC, LLC and  
Does 1-100,

Defendants.

Case No. 30-2019-01116850-CU-OE-CXC

**DECLARATION OF PHILLIP M.  
JOHNSON, PH.D., IN SUPPORT OF  
PLAINTIFFS' MOTION FOR  
PRELIMINARY APPROVAL OF CLASS  
ACTION SETTLEMENT**

**(SODEXO DEFENDANTS)**

Judge: Hon. William D. Claster


Dept.: CX101

Action Filed: December 6, 2019

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1. I am an economist and a Managing Director at Econ One Research, Inc. (“Econ One”). Econ One is an economic research and consulting firm with offices in the U.S. and abroad. I have a doctoral degree in economics from the University of California at Los Angeles and a bachelor’s degree in economics from California State University at Northridge. I was formerly an Assistant Professor of Economics at Instituto Tecnológico Autónomo de México (ITAM). I have been retained by Plaintiffs to assist with the calculation of remedies in the above-captioned litigation. I offer this declaration in support of Plaintiffs’ Motion for Preliminary Approval of Class Action Settlement with Defendants Sodexo, Inc., and SodexoMagic, LLC (“Sodexo Defendants”).

3. A true and correct copy of my current curriculum vitae is attached as **Exhibit 2** to this declaration.

  
Phillip M. Johnson, Ph.D.

## Exhibit 1

**IN THE SUPERIOR COURT OF THE STATE OF CALIFORNIA  
FOR THE COUNTY OF ORANGE**

**CONFIDENTIAL--TO BE FILED UNDER SEAL  
SUBJECT TO PROTECTIVE ORDER**

**KATHLEEN GRACE, REGINA DELGADO,  
ALICIA GRIJALVA, JAVIER TERRAZAS,  
and all others similarly situated,**

**Plaintiffs,**

**v.**

**THE WALT DISNEY COMPANY, WALT  
DISNEY PARKS AND RESORTS, US INC.,  
SODEXO, INC., SODEXOMAGIC, LLC and  
Does 1-100,**

**Defendants.**

**Case No. 30-2019-01116850-  
CU-OE-CXC**

**EXPERT REPORT OF PHILLIP M. JOHNSON, PH.D.**

**Econ ONE Research, Inc.**

**March 20, 2025**

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## I. Introduction

1. I am an economist and Managing Director at Econ One Research, Inc. (“Econ One”). Econ One is an economic research and consulting firm with offices in the U.S. and abroad. I have a doctoral degree in economics from the University of California at Los Angeles and a bachelor’s degree in economics from California State University at Northridge. I was formerly an Assistant Professor of Economics at Instituto Tecnológico Autónomo de México (ITAM).
2. Since joining Econ One in 2000, I have worked extensively on economic issues in a variety of markets and industries. I have analyzed impact and damages in various industries including those involving insurance, tax preparers, appliances, displays, software, and bottled water. I have provided expert testimony, declarations, and/or reports to state and federal courts. A more detailed summary of my training, experience, and prior testimony is shown in Exhibit 1.
3. Econ One is being compensated for the time I spend on this matter at my normal and customary rate of \$675 per hour. Econ One is also being compensated for time spent by research staff on this project at their normal and customary hourly rates ranging from \$190 to \$430 per hour. Econ One’s compensation in this matter is not tied to the outcome of the litigation.
4. I have relied on the best information available to me at the time of the preparation of this report. I reserve the right to consider any further relevant evidence that might emerge and to supplement or amend my conclusions as necessary.

## II. Assignment and Summary of Conclusions

5. Plaintiffs in this matter are Kathleen Grace, Regina Delgado, Alicia Grijalva, and Javier Terrazas on behalf of themselves and a class of other nonexempt employees.<sup>1</sup> They were each employed in Anaheim, California by The Walt Disney Company and Walt Disney Parks and Resorts, U.S., Inc. (“Disney”) between January 1, 2019 and October 28, 2023, or by Sodexo, Inc. and SodexoMagic, LLC (“Sodexo,” jointly I

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<sup>1</sup> Kathleen Grace was employed by Sodexo Defendants. Regina Delgado, Alicia Grijalva, and Javier Terrazas were employed by Disney Defendants.

may refer to Disney and Sodexo as “Defendants”) between January 1, 2019 and November 24, 2023<sup>2</sup>. Plaintiffs allege that, during their employment in that period, Defendants failed to compensate them in accordance with the Living Wage Ordinance (“LWO”) in Anaheim’s municipal code.<sup>3</sup>

6. Sodexo is a food services and facilities management company founded in 1966 with headquarters in Issy-les-Moulineaux, France.<sup>4</sup> They currently employ 430,000 employees in 45 countries, and serve 80 million customers.<sup>5</sup> SodexoMagic is a food and facilities management provider founded in 2006 by Sodexo and former NBA player Earvin “Magic” Johnson. SodexoMagic currently employs over 7,000 employees and operates over 1,700 sites in the U.S.<sup>6</sup> Sodexo operates food service establishments in Disneyland theme parks in Anaheim, California that serve Disneyland employees and are not open to Disneyland Guests.<sup>7</sup> These food service establishments include a Starbucks as well as other food establishments accessible to Disneyland employees.<sup>8</sup>
7. Counsel for Plaintiffs has asked me to:
  - a. Calculate back pay and interest<sup>9</sup> on the back pay for Class Members that were employed by Sodexo (“Sodexo Class Members”) during the Class Period of

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<sup>2</sup> Plaintiffs’ counsel has informed me that Sodexo raised wages for employees to comply with the Living Wage Ordinance after November 24, 2023.

<sup>3</sup> Kathleen Grace et. al., v. The Walt Disney Company et. al., First Amended Class Action Complaint for Damages, Injunctive and Declaratory Relief, December 1, 2023, (“First Amended Complaint”) par. 1.

<sup>4</sup> “Our History,” Sodexo, <https://www.sodexo.com/about-us/our-history>; “Overview,” D&B Business Directory, <https://www.dnb.com/business-directory/company-profiles.sodexo.2cb2598149c0c7bdc3f195a82760cddc.html>.

<sup>5</sup> “Sodexo in a Nutshell,” Sodexo, <https://www.sodexo.com/en/about-us/sodexo-in-brief>.

<sup>6</sup> “About Us,” SodexoMagic, <https://www.sodexomagic.com/about-us.html>.

<sup>7</sup> First Amended Complaint par. 18.

<sup>8</sup> See First Amended Complaint par. 19. See also, Katie Dowd, “There’s a hidden Starbucks inside Disneyland,” SFGATE, February 7, 2023.

<sup>9</sup> For this report, Plaintiffs’ counsel has instructed me to calculate interest through July 1, 2025.



January 1, 2019, through November 24, 2023, and were not paid in accordance with the LWO, and

- b. Calculate statutory and PAGA penalties. I understand that Sodexo Class Members are also seeking derivative penalties for Sodexo's violations of the LWO. Accordingly, I have also been asked to calculate:
  - i. Statutory Waiting Time penalties,
  - ii. Statutory Wage Statement penalties, and
  - iii. PAGA penalties.

8. Table 1, below, shows the damages for Sodexo employees.

**Table 1**  
**Sodexo Damages and Interest**

Undercompensation Damages	Damage Amount (Dollars)	Number of Employees with Back Pay Damages
(1)	(2)	(3)
Back Pay	\$ 797,475	544
Interest	353,742	
<b>Total</b>	<b>\$ 1,151,218</b>	<b>544</b>

Source: Sodexo payroll data, Sodexo Class Term Dates.

### III. Background

9. In 2018, Anaheim voters passed Measure L, which enacted Chapter 6.99 of the Anaheim Municipal Code, or Living Wage Ordinance ("LWO"). I understand that the LWO requires all businesses in the hospitality industry in the Anaheim Resort or Disneyland Resort areas who benefit from a subsidy from the City of Anaheim to pay



employees a “living” minimum wage.<sup>10</sup> The minimum wage required by Measure L was set to \$15 an hour starting January 1, 2019, rising by \$1 a year to \$18 on January 1, 2022. Beginning January 1, 2023, the minimum wage increases by the greater of 2% or the inflation rate as measured by the Consumer Price Index for Urban Wage Earners and Clerical Workers for the Los Angeles Metropolitan Area.<sup>11</sup> The minimum wage for each year is listed in Table 2 below.

**Table 2**  
**Measure L Minimum Wage**

Year	Minimum Wage
(1)	(Dollars per Hour) (2)
2019	\$ 15.00
2020	16.00
2021	17.00
2022	18.00
2023	19.40
2024	19.90
2025	20.42

Source: City of Anaheim.

## IV. Analysis of Damages

### A. Data

10. **Payroll Data.** Sodexo produced payroll data for 673 hourly employees who worked for Sodexo at the Disneyland Resort in Anaheim, California from January 1, 2019, through November 24, 2023. These data identify employees by ID number (“Empl Id”) and include wage amount and hours worked by earning code, location, job

<sup>10</sup> “Chapter 6.99 – Living Wages Paid by Beneficiaries of City Subsidies”, Anaheim.net, <https://www.anaheim.net/DocumentCenter/View/21954/2018-Initiative-Measure-Text?bidId=>

<sup>11</sup> “Measure L Flyer,” Anaheim.net, <https://www.anaheim.net/DocumentCenter/View/47472/Measure-L-flyer?bidId=>

description, and pay period.<sup>12</sup> I was also provided payroll descriptions for the codes used in the earning (or payroll) code. These descriptions allow me to differentiate between wage categories such as regular shift, overtime, double-time, and employee benefits.

11. Sodexo has also produced data for retroactive payments (“retro pay”) made to employees on November 22, 2023. Plaintiffs’ counsel informed me that on November 22, 2023, some current Sodexo employees received a payment of \$2.75 per hour for each hour worked during the period of October 5, 2022, through November 1, 2023 (“retro period”). Sodexo’s payroll data include the total payment amount for each employee (identified by their employee ID number).
12. **Termination Dates.** Sodexo produced a list of 174 employee IDs with termination dates. Of the employees in these data, 36 have a second termination date indicating they were re-hired and subsequently terminated again.
13. **Graveyard Shift Punch Data.** Sodexo provided punch data, with shift start- and end-times for “graveyard shifts,” defined as a shift that begins between 11 pm and 3 am. This data set includes the punch times for the graveyard shifts of 25 employees between November 2021 and November 2023. Sodexo states that these are the only Sodexo Class Members that worked the graveyard shift and had their shift differential included in their hourly rate in the payroll data.

#### **B. Undercompensation Damages**

14. My analysis indicates that Sodexo failed to pay employees the minimum wage specified by the LWO during the Class Period, January 1, 2019, through November 24, 2023. During this period, Sodexo also failed to pay overtime and double-time compensation rates in accordance with the LWO rate.
15. To calculate the undercompensation damages, I first calculated Sodexo employees’ hourly rates from their payroll data described above. The payroll data produced by Sodexo does not identify individual shifts, and the fields provided do not uniquely

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<sup>12</sup> Pay periods are weekly and were produced from the week ending on January 4, 2019, through the week ending on November 24, 2023.

identify an observation. I calculate the hourly wage rate earned by an employee as the amount earned divided by the hours worked, for each observation. Because an employee can have more than one observation per pay period, even accounting for work location, job description, employee classification, and job code, there are instances where an employee will have multiple hourly rates in a single pay period.

16. I calculate the underpayment of wages to Sodexo Class Members for regular time, overtime, double-time, and employee benefit time using the following steps:
- a. For regular pay, I calculated underpayment as the LWO minimum wage, less the actual hourly wage rate, times the hours worked per shift.
  - b. For overtime, the calculated underpayment is 1.5 times the LWO minimum wage, less the actual overtime hourly wage rate, times hours worked per shift.
  - c. For double-time, the calculated underpayment is two times the LWO minimum wage, less the actual hourly double-time wage rate, times hours worked per shift.
  - d. According to Sodexo, an employee who was assigned lead duties received “lead pay of \$2.00 per hour that was automatically included in the hourly rate of pay.”<sup>13</sup> Plaintiffs’ counsel has informed me that the minimum wage rate required by the LWO excludes payments for lead pay. Therefore, if an employee is identified as a Lead Worker, I deduct lead pay from their hourly wage before calculating underpayment. When a Lead Worker earns regular pay or any paid benefits, I deduct \$2.00 from the hourly wage before calculating underpayment as described in (i) above. When a Lead Worker earns overtime pay, I deduct \$3.00 (1.5 x \$2.00 per hour) from the hourly wage before calculating underpayment as described in (ii) above. Finally, when a Lead Worker earns double-time pay, I deduct \$4.00 (2 x \$2.00 per hour) from the hourly wage before calculating underpayment as described in (iii) above.

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<sup>13</sup> Stipulation re Sodexo Data, October 8, 2024, par 4.

17. Sodexo has also stated that employees whose shift starts between 11pm and 3am (“graveyard shift”) received a shift differential pay of \$1.75 per hour.<sup>14</sup> The Collective Bargaining Agreement confirms this and also states that an employee whose shift begins between 11pm and 3am receives a shift differential of \$1.50 per hour on holidays. Plaintiffs’ counsel has informed me that the minimum wage rate required by the LWO excludes payments for shift differential. Therefore, if an employee is identified as working a graveyard shift, I deduct shift differential pay from the hourly wage before calculating underpayment. Weekly pay periods sometimes overlap the beginning and end of two calendar years. Because the minimum wage increased each January 1, starting in 2019, and because the payroll data provided by Sodexo does not include shift dates, some accounting for the intra-period minimum wage increase is necessary. Accordingly, I apportioned shifts that fell in pay periods that started in one calendar year but ended in the following calendar year according to the number of payroll days in each calendar year. For example, 3/7 of hours worked in the payroll week that started on December 29, 2018, and ended on January 4, 2019, are treated as though they were worked in 2018 and 4/7 of the hours are treated as though they were worked in 2019.
18. Plaintiffs’ counsel has also asked me to adjust the back pay damages figure by deducting certain Sodexo retroactive payments (“retro pay”) to Class Members. Plaintiffs’ counsel informed me that on November 22, 2023, each current Sodexo employee was supposed to have received a payment of \$2.75 per hour for each hour worked during the period of October 5, 2022, through November 1, 2023 (“retro period”). Sodexo’s produced payroll data of these retroactive payments indicate there are 210 employees who worked for Sodexo during the retro period and were not paid a minimum wage that met or exceeded the LWO. Of these, 110 employees received retro pay, and for all but two of these 110 employees, the payments exceed the back pay I calculated for this period. The remaining 100 employees who were not paid a minimum wage that met or exceeded the LWO did not receive any retro pay. For the 110 employees, I deduct the retro payment from the underpayment calculated above.

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<sup>14</sup> Stipulation re Sodexo Data, October 8, 2024, par 5.

19. Finally, I calculate interest on this back pay. Plaintiffs' counsel has instructed me to calculate 10% simple<sup>15</sup> interest per year through July 1, 2025. That is, 10% interest is calculated for back pay on hours worked between July 2, 2023, and November 24, 2023; there is 20% interest for back pay on hours worked between July 2, 2022, and July 1, 2023, etc.
20. The methodology above calculates back pay and interest damages for each Sodexo Class Member. The total back pay and interest damages for Sodexo Class Members for each year during the class period are shown in Table 3 below.

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<sup>15</sup> I.e., not compounded.

**Table 3**  
**Sodexo Damages Estimate**

Year	Number of Employees with Back Pay Damages	Back Pay Damages	Interest <sup>1</sup>	Back Pay Damages and Interest
			(Dollars)	(3)+(4)
(1)	(2)	(3)	(4)	(5)
2019	245	\$ 367,584	\$ 206,202	\$ 573,786
2020	161	117,800	57,620	175,421
2021	165	185,160	60,795	245,955
2022	179	77,008	21,059	98,067
2023	183	49,923	8,065	57,988
<b>2019-2023</b>	<b>544</b>	<b>\$797,475</b>	<b>\$353,742</b>	<b>\$ 1,151,218</b>

<sup>1</sup> Interest is accrued through July 1, 2025, at a 10% simple rate.

Notes: (1) Overtime minimum wage calculated as minimum wage \* 1.5.  
(2) Double-time minimum wage calculated as minimum wage \* 2.  
(3) Damages are calculated after including "Retro Payments" to impacted employees.

Source: Sodexo payroll data.

### C. Statutory Waiting Time Penalties

21. Plaintiffs' counsel asked me to calculate statutory waiting time penalties for back pay to former employees whose employment was terminated on or after July 14, 2023, through May 2024. I understand the penalty to be 30 days of the employee's daily rate of pay.
22. Sodexo produced a list of 174 employees that were employed during the class period and subsequently had their employment terminated, and provided their last date worked. Of these, 36 employees were rehired, and their employment was later terminated again. After calculating back pay owed for Sodexo's violations of the LWO, I determined there are 17 damaged employees whose employment was

terminated on or after July 14, 2023. Sodexo did not provide data on the number of days an employee worked per pay period, or the number of hours worked per day. Therefore, for these 17 employees, I calculate an employee's daily rate using the average hours per day worked in the employee's last year<sup>16</sup> of employment, assuming employees work five days per week.<sup>17</sup> I then multiply the average hours worked by the minimum wage specified in the LWO.

23. I calculate total waiting penalties of \$54,817 for these Sodexo Class Members.<sup>18</sup>

#### **D. Statutory Wage Statement Penalties**

24. Plaintiffs' counsel asked me to calculate statutory wage statement penalties for violations on or after July 14, 2023. Specifically, I understand that the wage statement penalty for a minimum wage violation resulting in an employee being owed back pay is \$50 for the first violation, and \$100 for each subsequent violation, with a maximum penalty of \$4,000 per employee.
25. For each employee, I count the number of pay periods where an employee was owed at least \$1 in back pay for a wage statement violation. I then calculate a penalty of \$50 for the first pay period with a violation, and \$100 for each subsequent pay period with a violation, with a maximum penalty of \$4,000 per employee.
26. I calculate total wage statement penalties of \$175,400 for 1,823 wage statement violations.<sup>19</sup>

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<sup>16</sup> Separation dates were produced through May 1, 2024, but payroll data is only available through November 24, 2023. For employees whose last day is after November 24, 2023, I calculate the average hours for the period of November 25, 2022- November 24, 2023. For employees whose last day is in 2019, I calculate average hours for the period of January 1, 2019, through their last day.

<sup>17</sup> Hours worked include straight-time, overtime, and double-time hours. Employee benefit time is excluded.

<sup>18</sup> Plaintiffs' counsel has also asked me to calculate statutory waiting time penalties for back pay to former employees whose employment was terminated on or after October 26, 2023, through May 2024. For this period, I calculate total waiting penalties of \$50,831 for 14 Sodexo Class Members.

<sup>19</sup> Plaintiffs' counsel has also asked me to calculate statutory wage statement penalties for violations on or after October 26, 2023. For this period, I calculate total wage statement penalties of \$26,300 for 318 wage statement violations.



27. Table 4 shows my calculation of statutory penalties:

**Table 4**

**Sodexo Statutory Penalties**

Penalty	Number of Violations	Penalty Amount (Dollars)	Number of Impacted Employees
(1)	(2)	(3)	(4)
Waiting Time Penalties	16	\$ 54,817	16
Wage Statement Penalties <sup>1</sup>	1,823	175,400	138
<b>Total</b>		<b>\$ 230,217</b>	

<sup>1</sup> Wage statement penalties are \$50 for initial violation and \$100 for each subsequent violation, capped at \$4,000 per employee.

Notes: (1) A violation is defined by underpayment of at least \$1 per person per pay period.

Source: Sodexo payroll data.

#### **E. PAGA Wage Statement, Waiting Time, and Overtime Penalties**

28. Plaintiffs' counsel asked me to calculate PAGA penalties for wage statement, waiting time, and overtime violations, for three different time periods – the entire class period (violations on or after January 1, 2019), violations occurring on or after July 14, 2023, and violations occurring on or after October 26, 2023.<sup>20</sup> I calculated the PAGA penalties as follows:

- a. Wage statement penalties. For the periods of violations on or after July 14, 2023, and violations on or after October 26, 2023, Plaintiffs' counsel instructed me to calculate a PAGA penalty (\$100 for the first and \$200 for each subsequent) for every pay period and every employee experiencing a

<sup>20</sup> There are 547 employees impacted by PAGA penalties on and after January 1, 2019. There are 138 employees impacted by PAGA penalties on or after July 14, 2023. There are 110 employees impacted by PAGA penalties on or after October 26, 2023.

minimum wage violation. For the calculation for the entire class period, Plaintiffs' counsel instructed me to calculate a PAGA penalty of \$100 for each pay period with a minimum wage violation from January 1, 2019 through July 13, 2023, and \$200 for each pay period with a minimum wage violation on and after July 14, 2023, for each employee. As described above, Plaintiff's counsel instructed me to count as a violation each instance of an employee having a pay period for which the employee was undercompensated by at least \$1 (based on the LWO).

- b. Overtime penalties. I understand that Sodexo also incurs a PAGA penalty for each payroll period it fails to pay an employee the correct overtime wage rate. I was asked by Plaintiffs' counsel to exclude from my calculation of overtime PAGA penalties those pay periods where total undercompensating was less than \$1 per pay period, or where overtime undercompensation was less than \$0.01. Per instructions, for the periods on and after July 14, 2023, and on and after October 26, 2023, I calculate the PAGA penalty at \$50 for the first overtime violation and \$100 for each subsequent violation during the period at issue. In the calculation for the entire class period, Plaintiffs' counsel instructed me to calculate the PAGA penalty at \$50 for violations that occur between January 1, 2019, through July 13, 2023 and \$100 for violations on or after July 14, 2023.
- c. Waiting time penalties. Sodexo produced a list of 174 employees that were employed during the class period but had their employment with Sodexo terminated at least once,<sup>21</sup> along with their termination date.<sup>22</sup> Plaintiffs' counsel informed me that Sodexo incurred PAGA penalties for each of these employees for a 30-day period. For the calculation periods on and after July 14, 2023, and on and after October 26, 2023, Plaintiffs' counsel asked me to calculate a penalty of \$100 for the first pay period and \$200 for subsequent pay periods for employees whose employment was terminated. Since Sodexo

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<sup>21</sup> Separation dates are available through May 1, 2024. Any employees who left Sodexo after this date are not included in these calculations.

<sup>22</sup> Sodexo data only provides termination dates. I do not observe hire or rehire dates.

payroll periods are weekly, Sodexo incurred five pay period violations for each of these employees during those 30 days. Therefore, the penalty is \$900 for each employee terminated during the period at issue. In the calculation for the entire class period, Plaintiffs' counsel asked me to calculate a penalty of \$100 for each pay period for employees whose employment was terminated between January 1, 2019, and July 13, 2023, and a penalty of \$200 for each pay period for employees whose employment was terminated on and after July 14, 2023. Therefore, the penalty is \$500 for each employee terminated before July 14, 2023, and \$1,000 for each employee terminated on or after July 14, 2023.

29. The PAGA penalties I calculated, by type, are shown in Table 5.

**Table 5**  
**Sodexo PAGA Penalties by Period**

Penalty	Penalty Amount		
	On and After January 1, 2019	On and After <sup>3</sup> July 14, 2023	On and After <sup>3</sup> October 26, 2023
(1)	(2)	(3) (Dollars)	(4)
1. Wage Statement Penalties	\$ 2,142,400 <sup>1</sup>	\$ 350,800	\$ 52,600
2. Overtime Violation	398,050 <sup>2</sup>	60,600	10,000
3. Waiting Time Penalties	79,500 <sup>1</sup>	15,300	13,500
4. <b>Total</b>	<b>\$ 2,619,950</b>	<b>\$ 426,700</b>	<b>\$ 76,100</b>

<sup>1</sup> Penalty of \$100 per damaged pay period from January 1, 2019 through July 13, 2023; and a penalty of \$200 per damaged pay period on or after July 14, 2023.

<sup>2</sup> Penalty of \$50 per damaged pay period from January 1, 2019 through July 13, 2023; and a penalty of \$100 per damaged pay period on or after July 14, 2023.

<sup>3</sup> Wage statement and waiting time penalties are calculated as \$100 for the first violation and \$200 for subsequent violations, for the specific period. Overtime violation penalties are calculated as \$50 for the first violation and \$100 for subsequent violations for the specific period.

Notes: (1) Termination dates available through May 1, 2024.

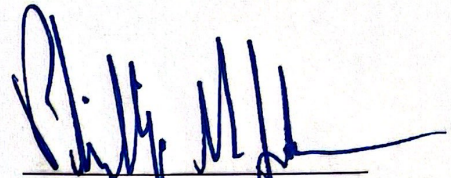
(2) A violation is defined by underpayment of at least \$1 per employee per pay period.

(3) An overtime violation is defined by an underpayment of at least \$0.01 per employee per pay period.

Source: Sodexo payroll data, Sodexo Class Term Dates.



March 20, 2025



Phillip M. Johnson, Ph.D.  
March 20, 2025

## Exhibit 2



## Curriculum Vitae

### **Phillip Johnson, Ph.D.**

Managing Director  
854 Diablo Road  
Danville, California 94526  
Email: [pjohnson@econone.com](mailto:pjohnson@econone.com)  
Tel: 925 282 6003

### **EDUCATION**

PhD, University of California, Los Angeles, Economics, 1997  
MA, University of California, Los Angeles, Economics, 1993  
BA, California State University Northridge, Economics, 1991

### **PROFESSIONAL EXPERIENCE**

*Econ One Research, Inc.,*

Managing Director, 2012 – Present

Senior Economist, 2009 – 2012

Economist, 2000 – 2009

*Instituto Tecnológico Autónomo de México (ITAM),*

Assistant Professor, 1997-2000

### **AREAS OF ECONOMIC EXPERTISE**

Analysis of markets and antitrust issues  
Damages calculation and estimation  
Econometric and statistical analysis  
Impact issues in class actions  
Intellectual property damages and reasonable royalties

### **AWARDS**

Jerry S. Cohen Memorial Fund Writing Award, for “Statistical Significance and Statistical Error in Antitrust Analysis,” <https://www.antitrustinstitute.org/awards>, June 21, 2018

### **PUBLICATIONS AND RESEARCH**

“Testing for Bid Rigging in California Highway Construction Procurement,” 2020, with Nedko Yordanov and Alexander Berry

“Roundtable with Economists,” Antitrust, Spring 2018, with Dennis Carlton, Gregory Leonard, Maria Maher, and Carl Shapiro

- “Statistical Significance and Statistical Error in Antitrust Analysis,” *Antitrust Law Journal*, Vol. 81, 2017, with Edward Leamer and Jeffrey Leitzinger
- “Increasing Focus on Information Exchanges Among Competitors,” *Law360*, April 2017, with Niyati Ahuja
- “Regression Techniques for Estimating Overcharges Using Market Concentration Data,” *American Bar Association, Section of Antitrust Law, Economics Committee Newsletter*, Volume 12, Number 1, Summer 2012, with Armen Markosyan
- “Reasonable Royalty Damages and License Structure,” *Econ One Newsletter*, Spring 2007
- “A Surprising Result from Patent Infringement: Price Accretion Instead of Price Erosion,” *Econ One Newsletter*, Spring 2005
- “Lost Profits Damages When Infringement Raises the Patentee’s Prices,” *American Bar Association, Section of Intellectual Property Law, Newsletter*, Volume 23, Number 1, Fall 2004, with Tessie Su
- “Patent Damages and Price Erosion,” *Econ One Newsletter*, Fall 2003
- “Evolution and Information in a Gift-Giving Game,” *Journal of Economic Theory*, Volume 100, 2001, with David Levine and Wolfgang Pesendorfer
- “Mergers, Alliance and Welfare in Differentiated Markets with Quality-Improving Innovations in Markets with Complementary Goods,” with Tessie Su and Tridib Sharma
- “Evolution and Information in a Prisoners’ Dilemma,” with David Levine and Wolfgang Pesendorfer
- “The Stability of Monetary Institutions as a Social Institution”

## **PRESENTATIONS**

- Emerging Trends in Antitrust Enforcement, The Knowledge Group, May 2022
- Economic Perspectives on Damages: What You Must Know, The Knowledge Group, October 2019
- Antitrust Class Certification: Recent Trends and Developments, The Knowledge Group, August 2019
- Statistical Issues with Regression Analysis for Antitrust Litigation, Kaplan Fox, 2015
- West LegalEdCenter Patent Disputes Conference, 2013
- Deposing the Expert Witness, NITA, 2012
- Cross Examining Expert Witnesses, Annual Meeting of the California State Bar, 2012
- West LegalEdCenter Patent Disputes Conference, 2011
- Deposing the Expert Witness, NITA, 2011
- Cross Examining Expert Witnesses, Trial Advocacy Group, 2011
- Patent Damages Webinar, Law.com, 2010
- Cross Examining Expert Witnesses, Trial Advocacy Group, 2009
- Deposing the Expert Witness, NITA, 2008
- Latin American Meetings of the Econometric Society, 1999
- Stony Brook Summer Festival on Game Theory, 1999
- University of California at Los Angeles, 1999



Allied Social Sciences Association, 1998

Academica Sinica, Taiwan, 1997

National Taiwan University, 1997

Instituto Tecnológico Autónomo de México, 1997

Stony Brook Summer Festival on Game Theory, 1996

## **SUMMARY OF DISCLOSED ENGAGEMENTS**

Grace et al. v. The Walt Disney Company, Walt Disney Parks and Resorts, Sodexo, and SodexoMagic.

Retained to calculate penalties for wage violations and to analyze damages to Anaheim employees of the companies who were paid below the rate specified by Anaheim's Living Wage Ordinance. Expert reports. Preliminary settlement. 2024 – Present.

Patane et al. v. Nestle Waters North America, Inc. Retained to analyze impact and damages of class purchasers of Poland Spring bottled water that Nestle represented to be spring water but was allegedly not actually spring water. Expert reports and deposition testimony. 2019 – Present.

Gulick et al. v. State Farm Mutual Automobile Insurance Company. Retained to analyze claims that State Farm's "typical negotiation adjustments" breached its contract obligations to a class of Kansas insureds who experienced a total vehicle loss. Expert reports and deposition testimony. 2023 – Present.

Geisinger System Services and Evangelical Community Hospital Healthcare Workers Antitrust Litigation. Retained to analyze and testify on relevant markets, class-wide impact, and damages arising from an alleged collusive no-poach agreement between Defendants. Expert report. 2022 – Present.

Palmer et al. v. Cognizant Technology Solutions. Retained to analyze disparities in the employment, promotion, and termination of South Asian and non-South Asians by Cognizant. Expert reports and deposition and trial testimony. Class certified October 2022. Testified in jury trial June 2023 and September 2024. Verdict for the Plaintiff Class. 2021 – 2024.

Clippinger et al. v. State Farm Mutual Automobile Insurance Company. Retained to analyze claims that State Farm's "typical negotiation adjustments" breached its contract obligations to a class of Tennessee insureds who experienced a total vehicle loss. Expert reports and deposition testimony. 2023 – Present.

Wiggins et al. v. State Farm Mutual Automobile Insurance Company. Retained to analyze claims that State Farm's "typical negotiation adjustments" breached its contract obligations to a class of South Carolina insureds who experienced a total vehicle loss. Expert reports and deposition testimony. 2023 – Present.

Chadwick et al. v. State Farm Mutual Automobile Insurance Company. Retained to analyze claims that State Farm's "typical negotiation adjustments" breached its contract obligations to a class of Arkansas insureds who experienced a total vehicle loss. Expert reports and deposition testimony. 2022 – Present.

In Re Keurig Green Mountain Single Serve Coffee Antitrust. Retained to analyze impact and damages to BJ's arising from alleged anticompetitive conduct by Keurig. Expert reports and deposition testimony. 2022 – Present.

Robinson et al. v. Jackson Hewitt, Inc. and Tax Services of America, Inc. Retained to analyze relevant markets, class-wide impact, and damages arising from alleged collusive no-poach agreements between Defendants and Defendants' franchisees. Expert reports and deposition testimony. Settled. 2020 – 2024.

- In Re: CRT Antitrust Litigation (Irico). Retained to analyze economic issues relating to class certification, liability, and damages for a case in which a class of direct purchasers of cathode ray tubes alleged price-fixing by the major CRT manufacturers. Expert reports and deposition testimony. Class certified August 2022. 2021 – present.
- Hunter et al. v. Booz Allen Hamilton, Mission Essential, and CACI. Retained to analyze class-wide impact and damages arising from alleged collusive no-poach agreement between Defendants. Expert reports and testimony, both in deposition and in a class certification hearing. Settled. 2020 – 2022.
- In Re Keurig Green Mountain Single Serve Coffee Antitrust. Retained to analyze impact and damages to The McLane Company arising from alleged anticompetitive conduct by Keurig. Expert reports and deposition testimony. 2020 – Present.
- Alchem v. Terianne Cage and North American Nicotine. Retained to analyze damages arising from an alleged theft of trade secrets. Expert report. Summary judgement in favor of Defendant. 2021.
- In Re Keurig Green Mountain Single Serve Coffee Antitrust. Retained to analyze impact and damages to indirect purchasers arising from alleged anticompetitive conduct by Keurig. Settled 2020.
- In Re Rail Suppliers Antitrust. Retained to analyze data and issues relating to common impact and damages from an alleged no-poach agreement between manufacturers of rail equipment. Settled 2020.
- Zephyr v. Compass et al. Retained to analyze damages arising from an alleged breach of no-poach provisions of a non-disclosure agreement during due diligence. Settled 2020.
- HCF Insurance Agency v. Kevin Hamm et al. Retained to address antitrust issues involving an alleged group boycott relating to the provision of workers' compensation coverage for extended care facilities. Expert witness deposition testimony. Settled 2019.
- Softwood Lumber. Retained to analyze claims that policies of Canada and its province, British Columbia resulted in below market stumpage fees that impacted trade in softwood lumber with the United States. 2015 – Present.
- Chen-Oster vs. Goldman Sachs. Retained to analyze class certification issues and damages related to alleged gender discrimination. 2013 – 2020.
- In Re Duke/UNC Antitrust. Retained to analyze data and issues relating to common impact and damages from a no-hire agreement by Duke and University of North Carolina medical school faculty. Settled. 2016 - 2019.
- L.A. Taxi Cooperative, et al. vs. Uber. Retained to address issues in an opposing expert economist's report regarding the analysis of Uber and taxi safety data. Expert report. Settled 2017.
- In Re Lithium-Ion Batteries Antitrust. Retained to analyze data and issues relating to common impact and damages for a proposed class of indirect purchasers of products containing cylindrical lithium-ion batteries. Settled. 2015 – 2019.
- Scott et al. vs. Chipotle Mexican Grill, Inc. Retained to analyze employee data and calculate damages related to the alleged misclassification of Chipotle Apprentices as salaried employees. Expert report and deposition testimony. 2015 – 2017.
- Margie Daniel, et al. v Ford Motor Company. Conducted an analysis of Defendant's experts' statistical procedures and provided analyses regarding a class of Ford Focus owners alleging a product defect. 2013 – 2018.

- First Western Capital Management v. Kenneth D. Malamed. Retained to analyze damages relating to alleged misappropriation of trade secrets. Expert report. Settled. 2016 - 2017.
- Surf City Steel, Inc. et al. vs. International Longshore and Warehouse Union, et al. Retained to analyze the competitive effects of an agreement to exclude contractors employing Ironworkers Union members from port crane modification and structural maintenance projects. Expert report and deposition testimony. Case dismissed. 2014 - 2017.
- Kunkel et al v. John Wiley & Sons, Inc. Retained to analyze common impact and damages for a proposed class of photograph copyright holders who allege that Wiley infringed their copyrights in books it published. Expert report and deposition testimony. Settled. 2015 - 2017.
- In Re: CRT Antitrust Litigation. Analyzed economic issues relating to class certification, liability, and damages in a price-fixing case for a class of direct purchasers of cathode ray tubes against the major manufacturers. Class certified. Settled. 2011 – 2017.
- In Re: TFT-LCD Antitrust Litigation. Retained to analyze economic issues relating to antitrust liability and damages for Proview Technology Inc.'s (PTI) claims against manufacturers of TFT-LCD panels. Expert report. Settled. 2014 – 2015.
- Cobb et al. vs. BSH Home Appliances. Retained to analyze manufacturers' service data relating to the incidence of mold in front-loading washers. Expert report and deposition testimony. Settled. 2014 – 2015.
- Symantec vs. Veeam. Retained to analyze lost profits, reasonable royalty, and irreparable harm resulting from alleged infringement of Symantec patents. Expert report. Case dismissed. 2013 – 2015.
- Ottenberg, et al v. XY, LLC and Inguran, LLC. Retained to analyze antitrust issues and damages arising from the misuse of patents and intellectual for bovine sexing technology and related equipment and sorted semen straw markets. Expert report and deposition testimony. Settled 2013.
- In Re: High Tech Workers Antitrust Litigation. Analyzed economic issues relating to class certification and damages for a class of employees of seven major technology companies (Apple, Adobe, Google, Intel, Intuit, Lucasfilm, and Pixar) alleging a series of agreements to limit competition for workers. Settled following class certification. 2012 – 2015.
- In Re: TFT-LCD Antitrust Litigation. Analyzed economic issues relating to class certification, liability, and damages for a class of direct purchasers of TFT-LCD panels against the major manufacturers of TFT-LCD panels. Class was certified and all defendants except Toshiba settled prior to trial. Toshiba was found liable, and damages were awarded to Plaintiffs. Toshiba settled following trial. 2008 – 2012.
- Pecover v. Electronic Arts. Analyzed damages arising from the monopolization of football video games for a nationwide class of consumers. 2011 – 2012.
- Realtime Data v. Packeteer, et al. Retained by defendant Expand Networks as economic expert to provide analysis of markets for wide-area network acceleration products and calculate damages from alleged patent infringement. Expert reports and deposition testimony. 2008 – 2010.
- In Re: Korean Airlines Co., LTD. Antitrust Litigation. Analyzed economic issues, including market definition and common impact, relating to the certification of a class of direct purchasers of travel between the U.S. and Korea against the major Korean Airlines. 2008 – 2010.
- California State Foster Parent Assoc., et al. v. John A. Wagner, Director of the California Department of Social Services, in his official capacity, et al. Retained to analyze the economic and State budget impact of a change in foster care reimbursement policies. Expert report. 2008 – 2009.

High Point Sarl v. Sprint Nextel Corp., et al. Analyzed cellular communications markets and reasonable royalty rate in a patent case involving digital cellular communications technology. 2008 – 2009.

Montana Food Distributors Assoc. v. International Outsourcing Services et al. Conducted preliminary damages analysis in a case involving allegations of anticompetitive behavior and fraud by coupon processors. 2008 – 2009.

DealerTrack v. RouteOne, et al. Analyzed lost profits and reasonable royalty damages, and the commercial success of patented features in a case involving credit application aggregation systems used for automotive sales. 2007 – 2009.

Silvaco v. Cypress Semiconductor. Analyzed lost profits and unjust enrichment in a theft of trade secrets case involving providers and customers for software for the design of chips used in devices. Expert declarations. 2007 – 2009.

Amado v. Microsoft. Analyzed post-trial royalty rate in a patent case involving office productivity software technology. Expert declaration. 2008.

Amex v. MasterCard, Visa, et al. Analyzed damages issues in a monopolization case involving the major providers of credit and charge cards. 2007 – 2008.

M.I., LLC v. Halliburton Energy Services, Inc. Analyzed relevant market and damages issues in an attempted monopolization case involving the alleged misuse of a patent on deepwater oil drilling fluid technology. 2007 – 2008.

In re: Kdur Antitrust Litigation. Analyzed relevant market and impact issues in a monopolization case involving branded and generic drugs. 2006 – 2007.

In re: Tricor Direct Purchaser Antitrust Litigation. Analyzed relevant market and impact issues in a monopolization case involving branded and generic drugs. 2006 – 2007.

In re: Nifedipine Antitrust Litigation. Analyzed relevant market and impact issues in a monopolization case involving branded and generic drugs. 2006 – 2007.

Columbus Drywall, et al. v. Masco Corporation. Analyzed antitrust issues and assisted in drafting liability report in a price fixing conspiracy case alleged to involve a major insulation buyer and manufacturers. Analyzed issues relating to buyer power. 2006 – 2008.

Synopsys v. Magma. Analyzed lost profits, reasonable royalties, and unjust enrichment in a patent infringement trade secret case relating to software for the design of computer chips. 2005 – 2007.

The Regents of the University of California v. Monsanto. Analyzed reasonable royalties and license structure in a patent infringement case relating to bovine growth hormone. 2005 - 2006.

Pixion v. PlaceWare. Analyzed reasonable royalties and unjust enrichment in a trade secret and patent infringement case relating to web conferencing technology. 2004 – 2005.

Novell, Inc. Retained by Novell to analyze damages for mediation with Microsoft. Microsoft was alleged to have harmed Novell through alleged anticompetitive conduct in the workgroup operating system market. 2003 – 2004.

Affymetrix v. Agilent. Analyzed damages in a breach-of-contract arbitration. 2004.

France Telecom v. Novell. Analyzed reasonable royalties in a copyright infringement case. 2003 – 2004.

University of California, San Francisco. Analyzed the value of bovine growth hormone technology in the milk market to assist a patentee in a potential license negotiation. 2004.

DOS Class v. Microsoft. Assisted plaintiffs' expert in the analysis of defendant's damages models. 2003.

CATC v. Catalyst. Analyzed lost profits and reasonable royalties in a trade dress and copyright infringement case. 2002 – 2003.

IFPC Shareholders v. AT&T et al. Analyzed the option value of a lost business opportunity due to a breach of contract. 2002.

Martha Chapman v. El Paso Energy Corporation. Analyzed economic evidence regarding the nature and extent of control of El Paso Natural Gas by its parent, El Paso Energy Corporation. 2001.

In re: Flat Glass Antitrust. Analyzed liability and damages issues in a price-fixing case, including industry analysis, entry barriers, concentration, firms' conduct, and facilitating industry practices. 2000 – 2005.

In re: Methionine Antitrust Litigation. Analyzed class certification issues for a price-fixing case, including industry analysis, market structure, and the impact of the alleged conspiracy on pricing. 2000 – 2001.