

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

_____	:	
█████ Gorbeck, and others	:	CIVIL ACTION NO:
Similarly situated	:	
	:	
v.	:	
	:	
IKEA North America Services, LLC;	:	
IKEA Distribution Services, Inc., and	:	
IKEA U.S. Holdings, Inc., all d/b/a IKEA	:	
	:	
and	:	
	:	
JOHN OLSON a/k/a ROBERT OLSON	:	
	:	
and	:	
	:	
JACQUELYN DECHAMPS	:	
_____	:	

COMPLAINT FOR CIVIL ACTION

PRELIMINARY STATEMENT

1. Plaintiff █████ Gorbeck was Human Resources Navigator for IKEA's retail operations in the United States, serving at a senior level of management for the company. John Olson, also known as Robert Olson was both CFO and Acting CEO and Jacquelyn DeChamps was US Human Resources Country Manager. In her role, Plaintiff learned that IKEA was systematically paying women less than men, and had a strategic initiative to favor those under 40 for management. Plaintiff repeatedly informed IKEA management that such policies and systems violated Federal and state law, and instead of responding to her concerns, Olson, DeChamps and IKEA retaliated against Plaintiff, repeatedly failed to promote her or permit her to transfer laterally, actually demoted her for a period, and ultimately terminated her employment altogether, in violation of Title VII of the Civil Rights Act, 42 U.S.C. §2000e *et sequitur*, the Age Discrimination in Employment Act, 29 U.S.C. §621 *et sequitur*, the Pennsylvania Human Relations Act, 43 Pa. Stat. §§951-963, and the Equal Pay Act, 29 U.S.C. §206(d).

In addition, after Plaintiff took time off in accordance with the Family and Medical Leave Act, 29 U.S.C. §2601 *et sequitur*, IKEA further retaliated against Plaintiff, ensuring that her lengthy career with IKEA would come to an end, as it ultimately did, even as IKEA advertised for Plaintiff's position immediately after she had been terminated.

PARTIES

2. Plaintiff is [REDACTED] Gorbeck, a woman who was in excess of fifty (50) years old at all times material to this Civil Action Complaint, and is an adult individual residing at [REDACTED]
[REDACTED].

3. Defendant IKEA North America Services, LLC is a limited liability company organized under and pursuant to the laws of the State of Delaware with a principal place of business at 420 Alan Wood Road, Conshohocken, Pennsylvania 19428.

4. Defendant IKEA Distribution Services, Inc. is a corporation organized under and pursuant to the laws of the State of Delaware with a principal place of business at 420 Alan Wood Road, Conshohocken, Pennsylvania 19428.

5. Defendant IKEA U.S. Holdings, Inc. is a corporation organized under and pursuant to the laws of the State of Delaware with a principal place of business at 420 Alan Wood Road, Conshohocken, Pennsylvania 19428.

6. All of the preceding entities do business in the United States and the Commonwealth of Pennsylvania collectively and severally as "IKEA," and are so referred to collectively hereinafter.

7. Defendant John Olson ("Olson") is an adult individual also known as Robert Olson and who at all times material to this Civil Action Complaint was Chief Financial Officer and Acting Chief Executive Officer of IKEA and had a principal place of business situate at 420 Alan Wood Road, Conshohocken, Pennsylvania 19428.

8. Defendant Jacqueline DeChamps (“DeChamps”) is an adult individual who at all times material to this Civil Action Complaint was an officer and/or employee of IKEA with a principal place of business situate at 420 Alan Wood Road, Conshohocken, Pennsylvania 19428.

JURISDICTION AND VENUE

9. This Court has subject matter jurisdiction over this case pursuant to 28 U.S.C. §1331, 1343 and 1367 and 42 U.S.C. §2000(d)-5(f)(3).

10. Venue lies in this Court pursuant to 28 U.S.C. § 1391(b) and 42 U.S.C. 2000e-5(f)(3).

11. On or about June 25, 2015, Plaintiff filed a Charge, Charge No. 530-2015-03294, with the Equal Employment Opportunity Commission alleging that IKEA violated Title VII and the Pennsylvania Human Relations Act (“PHRA”).

12. This Charge was dual filed with the Pennsylvania Human Relations Commission and a copy of the Charge and Election to Dual File is attached as Exhibit A.

13. Plaintiff received a Dismissal and Notice of Right to Sue letter from the Equal Employment Opportunity Commission which was dated July 27, 2018, a copy of which is attached as Exhibit B.

14. On or about January 22, 2018, Plaintiff filed a Charge, Charge No. 530-2018-01773, with the Equal Employment Opportunity Commission alleging that Plaintiff’s subsequent termination by IKEA was retaliatory and in violation of Title VII and the PHRA was dual filed with the Pennsylvania Human Relations Commission. A copy of the Charge and Election to Dual File is attached as Exhibit C.

15. Plaintiff received a Dismissal and Notice of Right to Sue letter from the Equal Employment Opportunity Commission which was dated August 2, 2018, a copy of which is attached as Exhibit D.

FACTS

IKEA institutionalizes a succession plan favoring those in their twenties and thirties.

16. Up through and including October of 2014, Plaintiff was employed by IKEA in the position of “US Human Resource Business Navigator.”

17. Up to and into 2014, Plaintiff enjoyed favorable annual reviews.

18. Prior to February of 2014, Plaintiff reported to IKEA’s US Human Resources Country Manager, Neena Mehta (“Mehta”).

19. As US Human Resource Business Navigator, Plaintiff’s responsibilities included long-term strategic planning for IKEA in the field of human resources, metric benchmarking, financial modeling, benefits, and compensation levels.

20. As US Human Resources Country Manager, Mehta presided over a United States Human Resources Committee.

21. This Committee was responsible for recommending overall company human resources strategy, policy and procedures to IKEA’s Strategic Human Resources Committee.

22. Plaintiff regularly participated in meetings of the US Human Resources Committee, and often presented to and attended meetings of the Strategic Human Resources Committee.

23. Members of the Strategic Human Resources Committee included Olson, Mehta, as well as well as other senior-level IKEA executive management.

24. The Strategic Human Resources Committee implemented formal policies and strategies for IKEA.

25. Plaintiff was aware as long ago as 2011 that the long term strategy for Respondent was to recruit “younger people” in management positions, and members of the Committee discussed the need to avoid specifically violating the Age Discrimination in Employment Act (“ADEA”) and the PHRA.

26. Such priorities were raised repeatedly in meetings of the US Human Resources Committee.

27. For instance, on February 23, 2011 the minutes of the Strategic Human Resources Committee reflect that IKEA had an age distribution objective for its senior management of:

- a. Changing high potentials to under 25;
- b. One member under 30 on the SSG; and
- c. At least one member on the US management team under 35 by 2015.

28. Again on April 27, 2011 that Committee met and its minutes again reflect a modification to paragraph 25(c) above in that the individual would be under 35, not under 30.

29. Again on May 23, 2011, that Committee met and its minutes once more reflect that the committee “Agreed to remove the age distribution KPI but keep this as a wished position that we are creating a process to achieve.”

30. These priorities of promoting and hiring individuals younger than 40 were expressed in slide decks presented to and approved by the Strategic Human Resources Committee and disseminated to all of IKEA’s retail and headquarters operations.

31. For instance, Slide 11 of the “US Succession Planning Process FY2012-2014,” a copy of which is attached hereto, made part hereof, and marked Exhibit E states that US Goals are:

- a. Management team to include 1-2 “high potential members” under 25 by the end of 2012;
- b. SSG to include one member under 30 by the end of 2013;
- c. At least one member on the US management team under 35 by 2015.

32. Similarly, the stated Succession Goals set forth in a slide deck “Management Review FY 2013,” a copy of which is attached hereto, made part hereof, and marked Exhibit F were:

- a. Management team to include 1-2 “high potential members” under 25 by the end of 2012;
- b. SSG to include one member under 30 by the end of 2013;
- c. At least one member on the US management team under 35 by 2015.

33. These stated goals and objectives were established by the Strategic Human Resources Committee and were disseminated to all of IKEA’s US retail stores and its management headquarters for implementation in the day-to-day operations of IKEA.

34. These objectives of focusing on promoting those in their twenties and thirties to were repeated consistently in long-term strategic human resources training starting in 2012 and continuing in 2013, 2014 and at least through the end of Plaintiff’s employment with IKEA in 2017.

IKEA starts to explore a living wage, but pay equity becomes the issue.

35. During the period from 2012 through 2013, Plaintiff was assigned the task of exploring the possibility of IKEA providing a “living wage” to its employees.

36. Olson, then the USA Acting CEO of IKEA, stated publically that he wanted to implement a “living wage” during the fall of 2013.

37. In the fall of 2013 Olson assigned to Plaintiff the job of doing a “financial impact analysis” assuming IKEA did institute a living wage, providing information on the costs associated with such a step.

38. Plaintiff worked with IKEA’s consultant Towers Watson to develop a responsive report to Olson’s request through the winter of 2013 into early 2014.

39. During late 2013, Plaintiff interviewed for the position of Country HR Manager, US with IKEA, a position for which she was fully and well-qualified.

40. Mike Ward, the then CEO of IKEA’s USA retail operations told Plaintiff that she did not get the promotion.

41. Instead IKEA hired Jackie DeChamps, a woman under the age of 40, whose start date was in February 2014.

42. Around the same time that DeChamps started, Lars Mitdrum, a white male, asked Plaintiff to do an analysis of "Volume B" Store Managers' pay levels because a Minnesota store manager, James Organ, was complaining that he was underpaid.

43. Plaintiff compiled an analysis with the assistance of Respondent's consultant Towers Watson, and developed a spreadsheet reflecting that not only Mr. Organ, but several other female managers at Volume B stores were making disproportionately less money than men in substantially equivalent positions. A copy of this spreadsheet is attached hereto, made part hereof, and marked Exhibit G.

44. Exhibit G clearly shows that almost every woman Volume B store manager is receiving compensation below the mean, whereas nearly all male Volume B store managers except Mr. Organ were earning at or above the mean.

45. Exhibit G further shows that the sole African American male Volume B store manager is earning below the mean.

46. Plaintiff believed in good faith that this pay inequity was a violation of Title VII, the PHRA and the Equal Pay Act ("EPA").

47. Plaintiff informed Mr. Mitdrum about the pay inequity involving the women managers, and she suggested that we meet with other Deputies of Respondent to address the pay inequity so that IKEA did not continue to be in violation of the law.

48. In response to Plaintiff's request, Mr. Mitdrum instructed her not to do so.

49. IKEA only gave Mr. Organ received a raise, and did not adjust the pay levels of any of the affected female managers of its Volume B stores.

Plaintiff continues to warn IKEA management about pay equity problems.

50. At some point after DeChamps started, Mr. Ward was promoted, and Olson became Acting CEO of IKEA USA.

51. By this point in time, Plaintiff's analysis requested by Mr. Olson regarding "living wage" was complete, and a meeting was scheduled to present the information at a meeting of the Committee.

52. A week before the Committee meeting, Plaintiff met with Olson and DeChamps to review the slides she had prepared with Towers Watson for the presentation regarding "living wage" and "pay equity."

53. When Plaintiff met with Olson and DeChamps she was mindful of Mr. Mitdrum's request that she not discuss the specific pay equity issues and the legal liabilities created by IKEA's underpayment of women in equivalent positions with anyone else.

54. Plaintiff knew that at that time there were, in fact, women in positions equivalent to men who were not receiving the same pay at IKEA and that this liability could extend further than just the Volume B stores.

55. Plaintiff specifically informed both Olson and DeChamps of the foregoing and that IKEA faced legal liability because women in equivalent positions were not being paid the same amount as men.

56. Olson asked Plaintiff whether she could quantify the amount of exposure for this legal liability.

57. Plaintiff conceded that "it could be a dollar it could be a million," because she did not know the precise amount (other than for the Volume B stores) and because IKEA had refused to do an internal pay equity audit at that point for a long time.

58. Plaintiff's good faith belief and hope was that by convincing Olson and/or DeChamps to conduct a pay equity audit not only the Volume B store managers, but of any other

IKEA employee who was not being paid the same as men in equivalent positions, that IKEA would ensure pay equity across the board and thereby bring itself in compliance with Title VII and the EPA.

59. During that meeting, Plaintiff also advised Olson and DeChamps of the following:

a. Compression: If a living wage were implemented, IKEA would need to address the fact that some employees would get a pay raise taking them closer to their supervisor's income level, or to pay levels of coworkers with greater seniority.

b. Conflict with Pay Equity: It would be advisable to engage in a pay equity audit before offering a living wage because: (1) implementing a living wage could exacerbate any existing pay equity problems (such as that encountered with the Volume B stores); and (2) IKEA USA had not done a pay equity audit in at least 12 years.

60. Towers Watson also confirmed to Olson and DeChamps that their opinion in this regard mirrored Plaintiff's conclusions.

61. Olson then inquired how much a pay equity audit would cost IKEA once it revealed the extent of IKEA's equal pay violations.

62. Plaintiff advised Olson that she could not quantify the cost of such an audit without knowing its breadth or scope.

63. Olson then stated unilaterally that "we can't afford to do a pay equity audit."

64. Plaintiff reiterated that because of the existence of known pay equity issues relating to women that such an audit should be performed before "living wage" was adopted because if even one coworker contacted Federal authorities, Plaintiff recognized that IKEA would face significant financial exposure.

65. Plaintiff reiterated for Olson and DeChamps that if even one employee contacted the US Department of Labor and that agency found a pay equity problem, any violation of the EPA could result in considerable penalties to IKEA.

66. Olson instructed Plaintiff to remove the pay equity slides from her presentation on living wage and that he did not intend to share the information with the entire Committee. A copy of the slides Olson compelled Plaintiff to remove is attached hereto, made part hereof, and marked Exhibit H.

67. Plaintiff presented her findings to the Committee, a group of approximately 15 people including Olson, DeChamps, US retail deputies, Distribution Services, and other US teams members in March of 2014.

68. Plaintiff's presentation, stripped of the pay equity slides Olson forced her to remove, included several scenarios for implementation of a living wage at IKEA USA. A copy of the slide deck is attached hereto, made part hereof, and marked Exhibit I.

69. Plaintiff specifically recommended approach "3(c)" which would have cost IKEA approximately \$27 million dollars.

70. In that meeting, the problems Plaintiff had raised with Olson regarding compression and the need for a pay equity audit were not discussed.

71. In that meeting, Olson said that he preferred "scenario 1(c)" which was the least expensive implementation of living wage, costing only \$13 million dollars.

72. Olson assigned to Plaintiff the task of designing a plan to execute option 1(c).

73. On or about March 20, 2014, Plaintiff met with Jerald Yee and Towers Watson via a WebEx to review what transpired in the meeting with SHR and to brainstorm how to effectuate the Olson's instructions.

74. IKEA's corporate philosophy has always been to reflect upon management decisions even after they are made, and because Plaintiff knew that some equal pay violations existed at IKEA at least at the Volume B stores, Plaintiff became increasingly worried about IKEA's exposure to legal liability for the pay equity complications of implementing a living wage, so she sent an email on March 20, 2014 to Olson and to DeChamps restating her concerns.

Plaintiff is punished for raising these issues with management.

75. After receiving no response to the March 20, 2014 email, and being extremely concerned about what she knew to be a liability exposure to IKEA, Plaintiff again emailed Olson and DeChamps two days later, on March 26, 2014.

76. In her March 26, 2014 email, Plaintiff specifically asked to have the opportunity to review these matters with Olson and DeChamps again.

77. Olson told Plaintiff that he was unavailable and instructed her to meet with DeChamps instead to discuss her concerns.

78. Plaintiff met with DeChamps on March 27, 2014 at which time DeChamps told Plaintiff that her job had been “eliminated” effective August 31, 2014.

79. Plaintiff’s position was eliminated because Plaintiff raised the good faith belief that IKEA was in violation of the law for failing to pay women the same amount as men in equivalent positions.

80. Over the next few months, DeChamps offered several “alternate facts” as reasons for the elimination of Plaintiff’s position, none of which are truthful.

a. DeChamps said that the reason was that “no other function has its own business navigator” which is not true at IKEA.

b. Later, DeChamps explained that the elimination of Plaintiff’s position “aligned with Global HR,” which is also not true, because at the time Global HR also had a Business Navigator.

c. Finally, DeChamps claimed that the reason for the elimination of Plaintiff’s position was actually a “philosophical difference” between her and her predecessor, Mehta, regarding the function of Respondent’s Human Resources Service Center. Ms. DeChamps claimed that retail stores (where she had previously worked with IKEA) were “strategic”

and “operational,” and that the HRSC should also be both strategic and operational, but in fact, IKEA’s policy is that stores are “operational,” not “strategic.”

81. None of the reasons put forth by DeChamps for the elimination of Plaintiff’s position are truthful, but all are pretext for the discriminatory and retaliatory motives for my termination.

82. Notwithstanding DeChamps’ continuing changes to the explanation for the elimination of Plaintiff’s position, Plaintiff met with her to express her ongoing concerns about pay equity and the imposition of living wage via “scenario 1(c)” on April 2, 2014.

83. DeChamps was dismissive of the concerns Plaintiff raised.

84. On April 9, 2014, Plaintiff again met with DeChamps before DeChamps left for vacation, and advised DeChamps that she applying for an open and posted HR Ops position.

85. DeChamps told Plaintiff that she should instead consider a position with IKEA’s Property organization instead because the HR Ops position was supposed to be DeChamps own successor and, DeChamps said, “should be young talent.”

IKEA, Olson and DeChamps begin to retaliate against Plaintiff for her protected activity.

86. After DeChamps’ return from vacation, she instructed Plaintiff not to come to certain meetings which Plaintiff had heretofore regularly attended.

87. DeChamps also reassigned projects on which Plaintiff had been working to other people.

88. At that point, DeChamps began to engage in a pattern of marginalizing Plaintiff’s responsibilities with IKEA, even though Plaintiff’s position was to remain through the end of August of 2014.

89. On April 29, 2014 Plaintiff’s counsel contacted Olson at IKEA and expressed concerns that Plaintiff was being treated unlawfully: (1) because of her age; and (2) because she

had raised issues regarding pay equity. A copy of that correspondence is attached hereto, made part hereof, and marked Exhibit J.

90. Plaintiff's contacting IKEA by her counsel to register a good faith believe that she was treated unlawfully itself constituted protected conduct under Title VII, the Age Discrimination in Employment Act , the EPA as well as the PHRA.

91. Plaintiff continued to look for other positions with IKEA because she believed in the company and enjoyed her work, notwithstanding what had transpired regarding her pay equity concerns.

92. On May 13, 2014, Olson called Plaintiff into the IKEA's HR Office and initially threatened to write her up for certain conduct.

93. After Plaintiff presented Olson with facts demonstrating that there was no basis for him to write her up, Olson did not do so.

94. Several days later, DeChamps pulled Plaintiff into a meeting to discuss a "follow-up" to her meeting with Olson in which he had initially threatened to discipline Plaintiff, then relented.

95. Plaintiff reiterated to DeChamps the accurate version of facts she had relayed to Olson, which significantly deviated from Ms. DeChamps' version of facts, a version which DeChamps had misrepresented to Mr. Olson.

96. DeChamps told everyone in the US Human Resources Management Team that Plaintiff had secured legal counsel and was pursuing a claim against IKEA, even though Plaintiff had not yet even filed a charge with the EEOC.

97. DeChamps further instructed her team members to inform their respective teams that Plaintiff was bringing legal action against IKEA.

98. DeChamps was visibly more disturbed that someone had “leaked” her secret that Plaintiff was represented than the underlying issues Plaintiff’s legal counsel had raised with Olson.

99. As late as June 11, 2014, Towers Watson, however, was still warning Olson and DeChamps about the pay equity issues, as indicated in the attached email, made part hereof and marked Exhibit K.

100. Plaintiff interviewed for the HR Ops position on June 23, 2014, a position for which she was eminently qualified.

101. Plaintiff was candidate reference number 11197744 for that position.

102. In August of 2014 Plaintiff learned that she did not get that position.

103. By August of 2014, Plaintiff was aware that many in IKEA’s Global HR knew that she was represented by counsel and had raised employment discrimination claims against IKEA.

104. Olson’s and/or DeChamps revealing that Plaintiff was represented by counsel and claiming unlawful conduct on IKEA’s part, and their revealing this information was intended to further isolate, ostracize and punish Plaintiff for having engaged in activity protected by Title VII, the EPA, the ADEA and the PHRA.

105. Nevertheless, Plaintiff applied for the position of Business Navigator, Trading, with IKEA in August of 2014, a position for which she was well-qualified at the time the position and its description was posted.

106. While working from home waiting for the status of this application, IKEA “extended” her position as US Human Resource Business Navigator.

107. Plaintiff interviewed in September of 2014 for the position of Business Navigator, Trading, after which the IKEA informed her that the job description was completely changed, and now involved more compliance and financial issues than she was qualified to handle.

108. Plaintiff therefore withdrew her application.

109. Plaintiff believes and therefore avers that the job description was only revised after Plaintiff applied for the position, so as to further punish her for engaging in protected activity under Title VII, the Age Discrimination in Employment Act (“ADEA”), the EPA and the PHRA.

110. On September 19, 2014, DeChamps contacted Plaintiff stating that: (1) she understood that Plaintiff was not taking the trading position and that she understood that was because of the changes in the job description; (2) that she knew that Plaintiff applied for HR Ops role in Distribution and that the Respondent was going to extend Plaintiff’s position further.

111. DeChamps further advised Plaintiff that she had to either immediately return to the office and work with KC Olafsson, another woman who is over 40 on a specific project, or use up my paid time-off until a decision was made about the Distribution job.

112. DeChamps insisted that Plaintiff that she respond to the preceding instruction the same day.

113. Plaintiff told DeChamps that she would come back into the office and work with Ms. Olafsson.

114. DeChamps said, “great, we have your desk, we haven't changed anything.”

115. Plaintiff returned to the office on September 22, 2014.

116. During that time, Plaintiff was assigned a project by DeChamps which involved my working with IKEA’s lawyers at Jackson Lewis and investigate IKEA’s exposure and the advantages and disadvantages of changing the classification of exempt employees to non-exempt status.

117. Plaintiff engaged in several conversations with Jackson Lewis and finalized a presentation for a presentation to the management team.

118. While Plaintiff was working on this project, DeChamps expressed her relief that Plaintiff was involved in studying the reclassification issues because she believed the decision to adopt the living wage should have been more thoroughly vetted than it had been and not rushed through, as Plaintiff had originally cautioned.

119. Approximately one week later, Plaintiff's desk was taken away and she was told to "find a hot desk," which means to take any available unassigned desk which was kept available for mobile co-workers.

120. Plaintiff believes and therefore avers that at this point, DeChamps was punishing Plaintiff not just for engaging in protected activity, but also for having proven DeChamps wrong about the pay equity issue.

121. Plaintiff applied for several roles for the IKEA Property organization, including Property Deputy, a position for which she was well-qualified, and she was interviewed with Doug Greenholz, the head of Property.

122. Plaintiff learned in November of 2014 that she was not being considered for a second interview.

123. Plaintiff applied for another property position, but she was told that she would have to be able to work on her feet all day, which she was unable to do, and, accordingly, Plaintiff withdrew.

124. In November 2014 Plaintiff was eligible for her annual "performance evaluation review," however DeChamps neither raised the subject nor scheduled one.

Plaintiff secures a new position with IKEA which essentially constitutes a demotion.

125. Plaintiff then applied for HR Business Partner – DSNA, a position with IKEA in Westhampton, NJ at a significantly lower pay scale than her previous pay scale, and a position for which she was well-qualified.

126. Plaintiff was hired for that position and began on January 5, 2015.

127. Plaintiff had earned at least \$179,000 per year at her prior position as US Human Resource Business Navigator, but this new position paid approximately \$122,000 per year, and also reduced Plaintiff's eligibility for various performance bonuses and the range and amount of such bonuses.

128. Overall, the economic loss to Plaintiff resulting from the demotion totals \$2 million dollars over Plaintiff's expected career with IKEA until retirement at age 65.

129. As Human Resources Business Partner, Plaintiff's responsibilities included, but were not limited to:

- a. Providing strategic and customized human resources consultancy to Respondents' human resources manager and leadership teams;
- b. Facilitate a strong leadership culture, provides advice, and coach partners as necessary;
- c. Ensure compliance with all human resources laws and regulations; and
- d. Provide rigorous data analysis and reporting solutions based on business need.

Plaintiff files her first administrative charge with the EEOC.

130. Plaintiff had been demoted to this position back in 2014 after which she filed a Charge of Discrimination with the EEOC which was docketed at 530-2015-03294 and cross-filed with the Pennsylvania Human Relations Commission, Exhibit A hereto.

131. In conjunctions with her Charge of Discrimination she engaged in the following activities which are protected under Title VII, the PHRA, the ADEA and the EPA:

- a. Meeting with investigators from the EEOC;
- b. Identifying documents, data, and resources for the investigators to facilitate the investigation of her Charge of Discrimination;

c. Identifying witnesses and other individuals who could provide information and further resources to facilitate the investigation of her Charge of Discrimination.

132. Through her legal counsel, Plaintiff continued to contact the EEOC regularly about the status of her Charge of Discrimination, including conversations with the then Regional Director, Spencer Lewis, as well as other officials of the Equal Employment Opportunity Commission.

133. Throughout 2017, through my legal counsel, Plaintiff continuously contacted the investigator assigned to my Charge of Discrimination and was repeatedly advised that Respondents were providing additional information responsive to the EEOC's requests.

134. From the time of the filing of her Charge of Discrimination through and including August of 2017 Plaintiff was both opposing conduct in violation of Title VII, the PHRA, the ADEA, and the EPA, and she was also participating in the investigation of conduct in violation of those laws.

135. Plaintiff's opposition to and participation in the investigation of the facts of her Charge of Discrimination constituted "protected activity" under the anti-retaliation provisions of Title VII, the PHRA, the ADEA, and the EPA.

IKEA again fails to promote Plaintiff due to her age.

136. By December of 2015, DeChamps had taken a new position with IKEA, and Nabeela Ixtabalan, a woman under 40 had been appointed her successor.

137. The appointment of Nabeela Ixtabalan to DeChamps prior position without posting for the position was a significant deviation from IKEA's standard succession practice.

138. The promotion of Nabeela Ixtabalan to DeChamps' former position was entirely in keeping with the Strategic Human Resources Committee's stated intention of only advancing persons under the age of 40 in management.

139. At that point, Nabeela Ixtabalan posted an additional HR Operations position for which Plaintiff was well-qualified.

140. Plaintiff in fact applied for this HR Operations position.

141. Nabeela Ixtabalan refused to interview Plaintiff in person for the position.

142. IKEA ultimately awarded the position to a male who was under the age of 40.

IKEA again terminates Plaintiff's employment.

143. In August of 2017 Plaintiff was advised that her current position was "eliminated" as of October 13, 2017 and she was instructed to "transition" her duties in due course.

144. Plaintiff's supervisor's instructions to Plaintiff about winding down her job are attached hereto and made part hereof as Exhibit L1 and L2.

145. On October 13, 2017, the position to which Plaintiff had been demoted was eliminated and her employment with IKEA was terminated.

146. On or about October 4, 2016, Plaintiff was approved for intermittent Family and Medical Leave.

147. A copy of the approval is attached hereto, made part hereof, and marked Exhibit M.

148. At the same time Plaintiff was told of the elimination of her position, Plaintiff's supervisor said that a newly created position would be posted before Plaintiff's last day, and that Plaintiff was welcome to apply for that position.

149. Notwithstanding the lawful grant of Family and Medical Leave to Plaintiff, Plaintiff's supervisors at IKEA began thereafter to engage in a pattern and practice of criticizing Plaintiff and complaining about her absence from work.

150. For instance, Plaintiff's supervisors engaged in a pattern and practice of depriving Plaintiff of information and data she required to do her job.

151. Immediately after Plaintiff's termination, IKEA posted the position referred to in paragraph 147 above, but rather than that being a "newly created position," it was precisely the same as the position from which the Plaintiff had been terminated.

152. A copy of this posting is attached hereto, made part hereof and marked Exhibit N.

153. Plaintiff was not permitted to apply for this position.

154. IKEA filled this position with another individual under the age of 40 who had not previously been on intermittent leave.

155. Immediately after her termination, Plaintiff filed her second EEOC charge, Exhibit C hereto, alleging that this termination constituted further retaliation.

156. Shortly after learning of Plaintiff's new EEOC charge, IKEA changed the title of this position in its HR information system so as not to appear to be identical to the Plaintiff's former position.

COUNT I

Title VII – Gender-based discrimination *Plaintiff v. IKEA*

157. Plaintiff incorporates all prior paragraphs hereof as if set forth at length below.

158. Plaintiff brings the within claim for violation of the Title VII on her own behalf and on behalf of those similarly situated.

159. Plaintiff, along with many other women in various roles and positions at IKEA were systematically paid less than men in similar and/or equivalent roles and positions.

160. This systematic underpayment was part of a bias on IKEA's part against women employees which IKEA refused even to explore through an audit until after Plaintiff's employment was terminated, notwithstanding Plaintiff's own warning to not only IKEA but also Olson and DeChamps.

161. Plaintiff's gender was a motivating factor in the adverse actions IKEA took against her, including, but not limited to the failure to hire her to multiple positions for which she was qualified and the termination of her employment not once, but twice.

162. Plaintiff's age was a determinative factor in the adverse actions IKEA took against her, including, but not limited to the failure to hire her to multiple positions for which she was qualified and the termination of her employment not once, but twice.

163. IKEA's practice violated Title VII in that it subjected women to different terms and conditions of employment because of their sex.

COUNT II

PHRA – Gender based discrimination
Plaintiff v. IKEA

164. Plaintiff incorporates all prior paragraphs hereof as if set forth at length below.

165. Plaintiff brings the within claim for violation of the PHRA on her own behalf and on behalf of those similarly situated.

166. Plaintiff, along with many other women in various roles and positions at IKEA were systematically paid less than men in similar and/or equivalent roles and positions.

167. This systematic underpayment was part of a bias on IKEA's part against women employees which IKEA refused even to explore through an audit until after Plaintiff's employment was terminated, notwithstanding Plaintiff's own warning to not only IKEA but also Olson and DeChamps.

168. Plaintiff's gender was a motivating factor in the adverse actions IKEA took against her, including, but not limited to the failure to hire her to multiple positions for which she was qualified and the termination of her employment not once, but twice.

169. Plaintiff's gender was a determinative factor in the adverse actions IKEA took against her, including, but not limited to the failure to hire her to multiple positions for which she was qualified and the termination of her employment not once, but twice.

170. This practice violated the PHRA in that it subjected women to different terms and conditions of employment because of their sex.

COUNT III

Title VII – Age Discrimination in Employment

Plaintiff v. IKEA

171. Plaintiff incorporates all prior paragraphs hereof as if set forth at length below.

172. IKEA's intentionally discriminatory conduct against Plaintiff because of her age includes, but is not limited to:

a. IKEA repeatedly failed to hire her for positions for which she was well-qualified because her age was over 40.

b. IKEA changed on the fly job descriptions so as to disqualify Plaintiff *after* she had applied;

c. IKEA twice reposted positions from which Plaintiff was terminated without permitting Plaintiff to reapply; and

d. IKEA implemented a leadership development policy and culture to encourage only those under the age of 40 to seek promotions.

173. Plaintiff brings the within claim for violation of the ADEA on her own behalf and on behalf of those similarly situated.

174. IKEA has intentionally discriminated against Plaintiff and Older Coworkers because of their age.

175. IKEA engaged in a pattern and practice of age discrimination against Plaintiff and Older Coworkers in that:

a. Certain positions were specifically "designed" for younger individuals, such as the position DeChamps was hired for over Plaintiff;

b. IKEA repeatedly hired less-qualified but younger individuals to positions for which Plaintiff was well-qualified and had applied;

c. IKEA had a corporate culture and policy of preferring individuals under 40 to those over the age of 40 in hiring and promotion;

d. Age has been a determinative factor in connection with IKEA's decisions to hire, terminate and/or promote Plaintiff and Older Coworkers; and

e. IKEA both refused to promote and/or eliminated the positions of those over the age of 40.

176. A male under the age of 40 was hired for the HR Ops Position that Nabeela Ixtabalan specifically stated was for a younger person.

177. As a direct result of IKEA's discriminatory conduct, Plaintiff and persons similarly situated have in the past incurred and in the future will continue to incur a loss of earnings, earning capacity, benefits, bonuses, equity grants, retirement benefits, and other financial losses.

178. Plaintiff's age was a motivating factor in the adverse actions IKEA took against her, including, but not limited to the failure to hire her to multiple positions for which she was qualified and the termination of her employment not once, but twice.

179. Plaintiff's age was a determinative factor in the adverse actions IKEA took against her, including, but not limited to the failure to hire her to multiple positions for which she was qualified and the termination of her employment not once, but twice.

180. IKEA has hereby violated the ADEA.

181. IKEA's violation of the ADEA has been willful and warrants the imposition of punitive damages.

COUNT IV

Pennsylvania Human Relations Act – Age Discrimination in Employment
Plaintiff v. All Defendants

182. Plaintiff incorporates all prior paragraphs hereof as if set forth at length below.

183. IKEA intentionally discriminated against Plaintiff because of her age in that:

a. It repeatedly failed to hire her for positions for which she was well-qualified because her age was over 40.

b. IKEA designated certain positions for younger individuals, such as the position Plaintiff was not hired for but DeChamps was.

c. IKEA repeatedly hired less-qualified but younger individuals to positions for which Plaintiff was well-qualified and had applied;

d. IKEA had a corporate culture and policy of preferring individuals under 40 to those over the age of 40 in hiring and promotion;

e. Age has been a determinative factor in connection with IKEA's decisions to hire, terminate and/or promote Plaintiff and Older Coworkers; and

f. IKEA both refused to promote and/or eliminated the positions of those over the age of 40.

184. A male under the age of 40 was hired for the HR Ops Position that Nabeela Ixtabalan specifically stated was for a younger person.

185. Plaintiff's age was a motivating factor in the adverse actions IKEA took against her, including, but not limited to the failure to hire her to multiple positions for which she was qualified and the termination of her employment not once, but twice.

186. Plaintiff's age was a determinative factor in the adverse actions IKEA took against her, including, but not limited to the failure to hire her to multiple positions for which she was qualified and the termination of her employment not once, but twice.

187. As a direct result of IKEA's discriminatory conduct, Plaintiff and persons similarly situated have in the past incurred and in the future will continue to incur a loss of earnings, earning capacity, benefits, bonuses, equity grants, retirement benefits, and other financial losses.

188. IKEA has thereby violated the PHRA.

COUNT V
Title VII – Retaliation
Plaintiff v. IKEA

189. Plaintiff incorporates all prior paragraphs hereof as if set forth at length below.

190. Plaintiff engaged in activity which is protected by Title VII in that she both *opposed* the unlawful conduct of IKEA but also *participated in the investigation* of her complaints regarding such conduct.

191. Such protected activity included, but was not limited to:

- a. Opposing IKEA management policies which were biased against women and older workers violated Federal and State law;
- b. Sending repeated emails and engaging in subsequent conversations with Olson and DeChamps reiterating her good faith conviction that IKEA was systematically violating Federal and state law due to its policies biased against women and older workers;
- c. Filing a formal charge with the Equal Employment Opportunity Commission complaining about violations of Title VII;
- d. Participating in the investigation of her EEOC complaint by meeting with the EEOC's investigators;
- e. Reaching out to IKEA by and through her counsel to register her good faith belief that she was being treated differently due to her sex and/or age; and
- f. Continuing to reach out by and through her counsel to the EEOC to seek the further investigation into her initial charge of discrimination.

192. Such retaliation included, but was not limited to:

- a. Ostracizing Plaintiff from her coworkers;
- b. Leaking the information to her coworkers that Plaintiff had secured counsel and was prosecuting a claim against IKEA for employment discrimination;

- c. Removing responsibilities from Plaintiff which she had traditionally held;
- d. Threatening to discipline on false grounds;
- e. Confiscating Plaintiff's desk;
- f. Preventing Plaintiff from every effort she made to find a different position at IKEA;
- g. *Twice* firing Plaintiff alleging that her position had been eliminated, but reposting the exact same position on both occasions and precluding Plaintiff from applying.

193. All of the preceding actions by IKEA were because of Plaintiff's having opposed IKEA's unlawful practices and participated in the investigation of her complaints about those unlawful practices.

194. There was a causal connection between the protected activity of the Plaintiff and the adverse employment actions taken by IKEA.

195. Such retaliation violates Title VII anti-retaliation provisions.

196. Plaintiff suffered money damages as a result of IKEA's retaliation, including loss of income, medical benefits, equity grants, retirement benefits, as well as humiliation and other unliquidated damages to which she is legally entitled.

COUNT VI

PHRA – Retaliation

Plaintiff v. All Defendants

197. Plaintiff incorporates all prior paragraphs hereof as if set forth at length below.

198. Plaintiff engaged in the protected conduct of raising concerns of pay equity for women not earning as much as men in equivalent positions;

199. Plaintiff engaged in the protected conduct of raising concerns about a corporate policy of discriminating against older employees;

200. Plaintiff engaged in the protected conduct of opposing such practices when she retained counsel and instructed counsel to reach out to IKEA to raise these issues.

201. As a result of raising these concerns, Plaintiff's position was "eliminated."

202. As a result of raising these concerns, Plaintiff was passed over for promotion(s).

203. As a result of raising these concerns Plaintiff was not hired for positions for which she was well qualified.

204. As a result of raising these concerns, Plaintiff was ultimately forced to accept a position at a lesser pay with a significantly greater commute and reduced earnings potential, effectively constituting a demotion.

205. There are no legitimate business explanations for the elimination of Plaintiff's position and/or the refusal to hire her for other positions and/or promote me or my demotion and that any explanations proffered are pretextual.

206. There was a causal connection between the protected activity of the Plaintiff and the adverse employment actions taken by IKEA.

207. IKEA's retaliatory conduct towards Plaintiff violates the PHRA.

COUNT VII

PHRA – Aiding and Abetting
Plaintiff v. Olson and DeChamps

208. Plaintiff incorporates all prior paragraphs hereof as if set forth at length below.

209. The PHRA provides that it is an unlawful practice "For any person . . . to aid, abet, incite, compel or coerce the doing of any act declared by this section to be an unlawful discriminatory practice, or to obstruct or prevent any person from complying with the provisions of this act . . . or to attempt, directly or indirectly, to commit any act declared by this section to be an unlawful discriminatory practice." 43 Pa. Stat. §§955(e).

210. Olson's conduct which aided and abetted IKEA's violations of the PHRA includes, but is not limited to the following:

- a. Olson disregarded Plaintiff's repeated warnings about pay equity violations;
- b. As Acting CEO of IKEA, Olson institutionalized unlawful discriminatory practices with respect to the age and sex of workers;
- c. Olson permitted the retaliation against Plaintiff, especially after specific allegations were brought to his attention by Plaintiff's counsel in 2015, months before Plaintiff's demotion or her having filed a formal administrative charge; and
- d. Olson failed to ensure that Plaintiff was hired for positions to which she applied for which she was well-qualified, instead of lesser qualified candidates who were under the age of 40.

211. DeChamps' conduct which aided and abetted IKEA's violations of the PHRA includes, but is not limited to the following:

- a. DeChamps disregarded Plaintiff's repeated warnings about pay equity violations;
- b. DeChamps designated certain positions for "younger" employees;
- c. DeChamps discouraged Plaintiff from applying to positions for which DeChamps was predisposed to hire employees under age 40;
- d. DeChamps personally singled out Plaintiff for retaliatory treatment after learning that she had retained counsel and was opposing IKEA's discriminatory conduct;
- e. DeChamps breached the confidentiality of human resources investigations by letting it be known that Plaintiff had secured counsel; and
- f. DeChamps issued deliberately contradictory instructions to Plaintiff to punish Plaintiff for registering her good faith belief of unlawful practices by IKEA.

212. Olson's and DeChamps actions aided and abetted IKEA in facilitating its unlawful bias against Plaintiff and others similarly situated based upon their gender and/or their age (over 40), in violation of the PHRA, subjecting each to individual liability.

COUNT VIII

Violation of the Equal Pay Act

Plaintiff v. IKEA

213. Plaintiff incorporates all prior paragraphs as though fully set forth herein.

214. At all times material to this Civil Action Complaint the Plaintiff and other female employees have consistently been paid less than men in comparable positions performing substantially equal work under substantially equal working conditions.

215. At all times material to this Civil Action Complaint, the Plaintiff and other female employees have consistently received smaller pay increases than men in comparable positions performing substantially equal work under substantially equal working conditions.

216. These disparities in pay are not attributable to:

- (a) any seniority system;
- (b) any merit pay system;
- (c) any system which measures earnings by quantity or quality of production;

or

- (d) any differential based upon a factor other than sex (female).

217. This institutionalized disparity between pay and pay increases for Plaintiff and other similarly situated females and men violates the Equal Pay Act.

218. IKEA's violation of the Equal Pay Act has been willful.

COUNT IX

Equal Pay Act – Retaliation
Plaintiff v. IKEA

219. Plaintiff incorporates all prior paragraphs as though fully set forth herein.

220. Plaintiff's initial complaint of gender-based discrimination in pay was registered directly with Olson, the CFO and Acting CEO of IKEA in early 2014 which constituted "protected conduct" as defined in the Equal Pay Act. (See paragraph 38 above and thereafter).

221. Plaintiff's further complaint of retaliation in by and through counsel in April of 2014 also constituted "protected conduct" as defined in the Equal Pay Act. (See paragraph 72 above and thereafter).

222. Plaintiff's filing of a charge of discrimination with the EEOC on June 25, 2015 also constituted "protected conduct" as defined in the Equal Pay Act.

223. Nevertheless, Plaintiff has been repeatedly punished with smaller pay increases and pay rates which are not commensurate with pay levels for male employees and employees who have not engaged in any protected activity, let alone three prior complaints, in violation of the anti-retaliation provisions of the Equal Pay Act.

224. IKEA has subjected Plaintiff to materially adverse employment actions as punishment for her opposition and other protected conduct under the Equal Pay Act.

225. IKEA has terminated Plaintiff's employment as punishment for her opposition and other protected conduct under the Equal Pay Act.

226. Plaintiff's complaints have also opposed IKEA's discriminatory practice of paying other female employees less than male employees in equivalent positions and IKEA has punished Plaintiff with, inter alia, smaller pay increases and lower pay rates which are not commensurate with pay levels for male employees or employees who have not opposed violations of the Equal Pay Act, in further violation of the anti-retaliation provisions of the Equal Pay Act.

COUNT X

Family and Medical Leave Act – Retaliation
Plaintiff v. IKEA

227. Plaintiff incorporates all prior paragraphs as though fully set forth herein.

228. Plaintiff was qualified for Family and Medical Leave due to a serious health condition which impaired one or more activity of daily living.

229. At some point, Plaintiff was able to return to perform the essential functions of her job and return to work provided she was afforded intermittent Family and Medical Leave to receive appropriate therapy, or for periods when the condition was more symptomatic.

230. The approval of Plaintiff's intermittent leave is attached hereto as Exhibit O.

231. IKEA took adverse action against Plaintiff by terminating her, and such termination was motivated, at least in part, by Plaintiff's having taken authorized intermittent FML.

232. Other individuals who did not take intermittent FML were not terminated, nor were such individuals precluded from re-applying for their own jobs once they were reposted.

233. IKEA's termination of Plaintiff's employment violated the anti-retaliation provisions of the Family and Medical Leave Act.

234. Plaintiff has suffered money damages in that she has lost back pay, front pay, medical benefits, retirement benefits, bonuses and equity awards as a result of the unlawful retaliation under the FMLA.

PRAYER FOR RELIEF

WHEREFORE, Plaintiff, for herself and on behalf of other female employees and workers over 40 of IKEA who are and have been similarly situated since 2015, respectfully requests that this Court enter a judgment in her and their favor and against Defendant as follows:

A. Damages in excess of ONE HUNDRED FIFTY THOUSAND DOLLARS (\$150,000);

- B. Actual damages;
- C. Consequential damages;
- D. Reinstatement of Plaintiff's Lifetime Co-Worker Discount;
- E. All damages available pursuant to 42 U.S.C. §2000e et sequitur and 43 Pa. Cons. Stat. §954 et sequitur;
- F. All damages available pursuant to the Pennsylvania Human Relations Act;
- G. All damages available pursuant to the Equal Pay Act;
- H. A Declaratory Judgment that the Defendants have violated Title VII of the Civil Rights Act, as amended and compelling the Defendants to immediately pay Plaintiff and all other female employees of IKEA the same amounts as their male counterparts, and further equalizing pay increases for female employees effective immediately;
- I. A Declaratory Judgment that the Defendants have violated the PHRA and compelling the Defendants to immediately pay Plaintiff and all other female employees of IKEA the same amounts as their male counterparts, and further equalizing pay increases for female employees effective immediately;
- J. A Declaratory Judgment that the Defendants have violated the Equal Pay Act, as amended and compelling the Defendants to immediately pay Plaintiff and all other female employees of IKEA the same amounts as their male counterparts, and further equalizing pay increases for female employees effective immediately;
- K. Punitive damages as allowable by law;
- L. Reasonable attorneys' fees;
- M. Costs of this action;
- N. Damages for delay as allowable by law pursuant to Pennsylvania Rule of Civil Procedure number 238, as amended; and

O. For such other and further relief as this Honorable Court deems just and appropriate, including, but not limited to an adjustment of any money damages to compensate for the tax consequences of any verdict rendered hereunder.

P. A trial by jury is hereby demanded by Plaintiff.



HAROLD M. GOLDNER
PA Attorney No. 32367
Kraut Harris, P.C.
5 Valley Square, Suite 120
Blue Bell, PA 19422
(215) 542-4900
Fax: (215) 542-0199
hgoldner@krautharris.com

CHARGE OF DISCRIMINATION <small>This form is affected by the Privacy Act of 1974; See Privacy Act Statement before completing this form.</small>		AGENCY <input type="checkbox"/> FEPA <input checked="" type="checkbox"/> EEOC	CHARGE NUMBER 530-2015-03294
Pennsylvania Human Relations Commission and EEOC <small>State or local Agency, if any</small>			
NAME (Indicate Mr., Ms., Mrs.) Gorbeck, and others sim. situated		HOME TELEPHONE (Include Area Code) [REDACTED]	S.S. No. [REDACTED]
STREET ADDRESS [REDACTED]		DATE OF BIRTH [REDACTED]	
CITY, STATE AND ZIP CODE [REDACTED]			
NAMED IS THE EMPLOYER, LABOR ORGANIZATION, EMPLOYMENT AGENCY, APPRENTICESHIP COMMITTEE, STATE OR LOCAL GOVERNMENT AGENCY WHO DISCRIMINATED AGAINST ME (If more than one list below.)			
NAME IKEA North America Services, LLC		NUMBER OF EMPLOYEES, MEMBERS Over 300	TELEPHONE (Include Area Code) [REDACTED]
STREET ADDRESS 420 Alan Wood Road, Conshohocken, PA 19428		COUNTY Montgomery	
NAME [REDACTED]		TELEPHONE NUMBER (Include Area Code) [REDACTED]	
STREET ADDRESS [REDACTED]		CITY, STATE AND ZIP CODE [REDACTED]	
CAUSE OF DISCRIMINATION BASED ON (Check appropriate box(es)) <input type="checkbox"/> RACE <input type="checkbox"/> COLOR <input checked="" type="checkbox"/> SEX <input type="checkbox"/> RELIGION <input checked="" type="checkbox"/> AGE <input type="checkbox"/> RETALIATION <input type="checkbox"/> NATIONAL ORIGIN <input type="checkbox"/> DISABILITY <input type="checkbox"/> OTHER (Specify)		DATE DISCRIMINATION TOOK PLACE EARLIEST (ADEA/FEPA) 1/5/2015 LATEST (ALL) ongoing <input checked="" type="checkbox"/> CONTINUING ACTION	
THE PARTICULARS ARE (If additional paper is needed, attach extra sheet(s)): See attached Statement of Claim.			
I want this charge filed with both the EEOC and the State or local Agency, if any. I will advise the agencies if I change my address or telephone number and I will cooperate fully with them in the processing of my charge in accordance with their procedures.		NOTARY - (When necessary for State and Local Requirements)	
I declare under penalty of perjury that the foregoing is true and correct. [REDACTED] 3/25/2015		I swear or affirm that I have read the above charge and that it is true to the best of my knowledge, information and belief.	
Date [REDACTED]		SIGNATURE OF COMPLAINANT	
Charging Party (Signature)		SUBSCRIBED AND SWORN TO BEFORE ME THIS DATE (Day, month, and year)	

EEOC FORM 5 (Test 10/94)

**EXHIBIT
A**

EQUAL EMPLOYMENT OPPORTUNITY COMMISSION
PHILADELPHIA DISTRICT OFFICE

[REDACTED] Gorbeck, and others :
Similarly situated :
v. :
IKEA North America Services, LLC :

EEOC DOCKET NO. _____

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15 JUN 25 PM 6:41
EEOC PHILADELPHIA
DISTRICT OFFICE

STATEMENT OF CLAIM

FACTS

1. My name is [REDACTED] Gorbeck. I am a 54 year-old woman who up through and including October of 2014 was employed by IKEA North America Services, LLC ("Respondent") in the position of "US Human Resource Business Navigator." I reside at [REDACTED]
[REDACTED]

2. IKEA North America Services, LLC is a limited liability company organized under and pursuant to the laws of the State of Delaware with a principal place of business at 420 Alan Wood Road, Conshohocken, Pennsylvania 19428.

2. As US Human Resource Business Navigator, my responsibilities included long-term strategic planning for Respondent in the field of human resources, staffing, and compensation levels. I was also a member of the Strategic Human Resources Committee ("Committee") for Respondent's USA retail operations.

3. I was aware as long ago as 2011 that the long term strategy for Respondent was to recruit "younger people" in management positions, and we discussed in the Committee the need to avoid specifically violating the Age Discrimination in Employment Act and state laws against age discrimination.

4. During the period from 2012 through 2013, my prior supervisor Neena Potenza assigned to me the task of exploring the possibility of Respondent providing a “living wage” to its employees.

5. The USA Acting CEO of Respondent, Robert Olson also stated publically that he wanted to implement a “living wage” during the fall of 2013.

6. In the fall of 2013 Robert Olson ultimately assigned to me the job of doing a “financial impact analysis” assuming IKEA did institute a living wage, providing information on the costs associated with such a step.

7. I worked with Respondent’s consultant Towers Watson to develop a responsive report to Mr. Olson’s request through the winter of 2013 into early 2014.

8. During late 2013, I interviewed for the position of Country HR Manager, US, a position for which I was well-qualified.

9. Mike Ward, the then CEO of Respondent’s USA operations told me that I did not get the promotion.

10. Respondent hired Jackie DeChamps, a woman under the age of 40, whose start date was in February 2014.

11. Around the same time that Ms. DeChamps started, Lars Mitdrum, a white male, asked me to do an analysis of “Volume B” Store Managers’ pay levels because a Minnesota store manager, James Organ, was complaining that he was underpaid.

12. Again, I compiled an analysis with the assistance of Respondent’s consultant Towers Watson, and developed a spreadsheet reflecting that not only Mr. Organ, but several other female managers at Volume B stores were making disproportionately less money than men in substantially equivalent positions, which I believed in good faith to be in violation of the law.

13. I informed Mr. Mitdrum about the pay inequity involving the women managers, and suggested that we meet with other Deputies of Respondent to address the pay inequity so that IKEA did not continue to be in violation of the law. Mr. Mitdrum instructed me *not* to do so. Only Mr. Organ received a raise.

14. At some point after Ms. DeChamps started, Mr. Ward was promoted, and Mr. Olson became Acting CEO of IKEA USA. By this point, the analysis requested by Mr. Olson regarding "living wage" had been completed, and a meeting was scheduled to present the information at a meeting of the Committee.

15. A week before the Committee meeting, I met with Mr. Olson and Ms. DeChamps to review the slides I had prepared with Towers Watson for the presentation regarding "living wage" and "pay equity."

16. When I met with Mr. Olson and Ms. DeChamps I was mindful of Mr. Mitdrum's request that I not discuss the specific pay equity issues and the legal liabilities created by IKEA's underpayment of women in equivalent positions with anyone else, but I believed it was incumbent upon to alert both to the fact that there *were*, in fact, women in positions equivalent to men who were not receiving the same pay at IKEA and that this liability could extend further than just the Volume B stores.

17. I specifically told Mr. Olson and Ms. DeChamps that IKEA faced legal liability because women in equivalent positions were not being paid the same amount as men.

18. Mr. Olson asked me if I could quantify the amount of exposure for this legal liability.

19. I told him "it could be a dollar it could be a million," because I did not know the amount (other than for the Volume B stores) and because IKEA had not performed an internal pay equity audit at that point for a long time.

20. It was my good faith belief and hope that by convincing Mr. Olson and/or Ms. DeChamps to conduct a pay equity audit, not only the Volume B store managers, but any other IKEA employee who was not being paid the same as men in equivalent positions could have their pay adjusted, and I would not have violated Mr. Mitdrum's trust.

21. During that meeting, I also advised Mr. Olson and Ms. DeChamps of the following:

A. Compression: If a living wage were implemented, IKEA would need to address the fact that some employees would get a pay raise taking them closer to their supervisor's income level, or to pay levels of coworkers with greater seniority.

B. Conflict with Pay Equity: It would be advisable to engage in a pay equity audit before offering a living wage because: (1) implementing a living wage could exacerbate any existing pay equity problems (such as that encountered with the Volume B stores); and (2) IKEA USA had not done a pay equity audit in at least 12 years.

22. Towers Watson also advised Olson and DeChamps of their opinion in this regard which mirrored my own.

23. Mr. Olson then inquired how much a pay equity audit would cost IKEA once it revealed the extent of IKEA's equal pay violations and I told him that I did not know without the audit.

24. Mr. Olson then stated that "we can't afford to do a pay equity audit."

25. I reiterated that because of the existence of known pay equity issues relating to women that such an audit should be performed before "living wage" was adopted because if even one coworker contacted Federal authorities, I expected there could be significant financial exposure to Respondent for its liability.

26. I reiterated for Mr. Olson and Ms. DeChamps that if even one employee contacted the US Department of Labor and that agency found a pay equity problem, any violation of the Lily Ledbetter law could result in considerable penalties to Respondent.

27. Mr. Olson instructed me to remove the pay equity slides from my presentation on living wage and that he did not intend to share the information with the entire Committee.

28. I presented my findings to the Committee, a group of approximately 15 people including Mr. Olson, Ms. DeChamps, US retail deputies, Distribution Services, and other US teams members in March of 2014. My presentation included several scenarios for implementation of a living wage at IKEA USA. I recommended approach "3(c)" which would have cost Respondent approximately \$27 million dollars.

29. In that meeting, the problems I had raised with Mr. Olson regarding compression and the need for a pay equity audit were not discussed.

30. In that meeting, Mr. Olson said that he preferred "scenario 1(c)" which was the least expensive implementation of living wage, costing only \$13 million dollars, and he assigned to me the task of designing a plan to execute option 1(c).

31. On or about March 20, 2014, I met with Jerald Yee and Towers Watson via a WebEx to review what transpired in the meeting with SHR and to brainstorm if we could even make this happen.

32. Because Respondent's corporate philosophy is to reflect upon management decisions even after they are made, because I knew that some equal pay violations existed at IKEA at least at the Volume B stores, I was increasingly worried about Respondent's exposure to legal liability for the pay equity complications of implementing a living wage, so I sent an email on March 20, 2014 to Mr. Olson and to Ms. DeChamps to restate my concerns.

33. After receiving no response to my March 20, 2014 email, and being extremely concerned about what I knew to be a liability exposure to IKEA, I again emailed Mr. Olson and Ms. DeChamps on March 26, 2014. At that time I specifically asked to have the opportunity to review these matters with Mr. Olson and Ms. DeChamps again.

34. Mr. Olson told me he was unavailable and instructed me to meet with Ms. DeChamps to discuss my concerns.

35. I met with Ms. DeChamps on March 27, 2014 at which time she informed me that my job had been "eliminated" effective August 31, 2014.

36. I believe my position was eliminated because I raised the good faith belief that IKEA was in violation of the law for failing to pay women the same amount as men in equivalent positions.

37. Over the next few months, Ms. DeChamps offered several reasons for the elimination of my position, none of which are truthful.

a. At one point, Ms. DeChamps said that the reason was that "no other function has its own business navigator." That is not true at IKEA.

b. Later, Ms. DeChamps explained that the elimination of my role "aligned with Global HR." This is also not true, because Global HR also has a Business Navigator.

c. Finally, Ms. DeChamps claimed that the reason for the elimination of my position was actually a "philosophical difference" between her and her predecessor, Ms. Potenza, regarding the function of Respondent's Human Resources Service Center. Ms. DeChamps claimed that retail stores (where she had previously worked with Respondent) were "strategic" and "operational," and that the HRSC should also be both strategic and operational. In fact, IKEA's policy is that stores are "operational," not "strategic."

38. I do not believe any of Ms. DeChamps' explanations for the elimination of my position are true, but all are pretext for the discriminatory and retaliatory motives for my termination.

39. Notwithstanding Ms. DeChamps' continuing changes to the explanation for the elimination of my position, I met with her to express my concerns about pay equity and the imposition of living wage via "scenario 1(c)" on April 2, 2014.

40. Ms. DeChamps was dismissive of the concerns I raised.

41. On April 9, 2014, I met again with Ms. DeChamps before she went on vacation, and advised her that I was applying for an open and posted HR Ops position. Ms. DeChamps told me that I should consider a position with the Property organization of Respondent instead because the HR Ops position was supposed to be her successor and "should be young talent."

42. After her return from vacation, Ms. DeChamps instructed me not to come to certain meetings which I had regularly attended; she also reassigned projects on which I had been working to other people. Generally, Ms. DeChamps began to engage in a pattern of marginalizing my responsibilities with Respondent, even though my position was to remain through the end of August of 2014.

43. On April 29, 2014 my counsel contacted Mr. Olson and expressed concerns that I was being treated differently: (1) because of my age; and (2) because I had raised issues regarding pay equity.

44. I continued to look for other positions with Respondent because I believed in the company and enjoyed my work, notwithstanding what had transpired regarding my pay equity concerns.

45. On May 13, 2014, Mr. Olson called me into the Respondent's HR Office and initially threatened to write me up for certain conduct. He did not do so after I presented facts demonstrating that there was no basis for him to do so.

46. Several days later, Ms. DeChamps pulled me into a meeting to discuss a "follow-up" to my meeting with Mr. Olson. I reiterated to her the accurate version of facts I had relayed to Mr. Olson, which significantly deviated from Ms. DeChamps' version of facts, a version which she had misrepresented to Mr. Olson.

47. By this time, I had learned from others in the office that the fact I was represented by counsel was known to other coworkers. Ms. DeChamps was visibly more disturbed that someone had "leaked" her secret that I was represented than the underlying issues my legal counsel had raised with Mr. Olson.

48. I interviewed for the HR Ops position on June 23, 2014, a position for which I was well-qualified. I was candidate reference number 11197744.

49. In August of 2014 I learned that I did not get that position.

50. By August of 2014, I was aware that many in Respondent's Global HR knew that I was represented by counsel and had raised employment discrimination claims against Respondent.

51. Nevertheless, I applied for the position of Business Navigator, Trading, with Respondent in August of 2014, a position for which I was well-qualified at the time the position and its description was posted.

52. While working from home waiting for the status of this application, Respondent "extended" my position as US Human Resource Business Navigator.

53. I interviewed in September of 2014 for the position of Business Navigator, Trading, after which the Trading Respondent informed me that the job description was

completely changed, and now involved more compliance and financial issues than I was qualified to handle. I therefore withdrew my application.

54. On September 19, 2014, Ms. DeChamps contacted me stating that: (1) she understands that I am not taking the trading position and that she understands it was because of the changes in the job description; (2) that she knows that I applied for HR Ops role in Distribution and that the Respondent was going to extend my position further, but that I had to either return to the office and work with KC Olafsson, another woman who is over 40 on a specific project, or use up my paid time-off until a decision was made about the Distribution job. She wanted my response the same day.

55. I told Ms. DeChamps I would come back into the office and work with Ms. Olafsson. Ms. DeChamps said, "great, we have your desk, we haven't changed anything."

56. I returned to the office on September 22, 2014.

57. During that time, I was assigned a project by Ms. DeChamps which involved my working with Respondent's lawyers at Jackson Lewis and investigate the Respondent's exposure and the advantages and disadvantages of changing the classification of exempt employees to non-exempt status. I engaged in several conversations with Jackson Lewis and finalized a presentation for a presentation to the management team.

58. While I was working on this project, Ms. DeChamps expressed her relief that I was involved in studying the reclassification issues because she believed the decision to adopt the living wage should have been more thoroughly vetted than it had been and not rushed through, as I had cautioned.

59. Approximately one week later, my desk was taken away and I was told to "find a hot desk," which means to take any available unassigned desk which was kept available for mobile co-workers.

60. I applied for several roles for the IKEA Property organization, including Property Deputy, a position for which I was well-qualified, and I was interviewed with Doug, the head of Property, but learned in November of 2014 that I was not being considered for a second interview.

61. I applied for another property position, but I was told that I would have to be able to work on my feet all day, which I was unable to do, and, accordingly, withdrew.

62. In November 2014 I was eligible for my annual "performance evaluation review," however Ms. DeChamps neither raised the subject nor scheduled one.

63. I applied for HR Operations Business Partner – DSNA which is a position in Westhampton, NJ and is at a significantly lower pay scale than my previous pay scale, and a position for which I am well-qualified.

64. I was hired for that position and began my position on January 5, 2015.

65. I earned at least \$179,000 per year at my position as US Human Resource Business Navigator, but this new position pays approximately \$122,000 per year, and also reduces my eligibility for various performance bonuses and the range and amount of such bonuses. Overall, the economic loss will be nearly \$2 million dollars over my expected career with Respondent until retirement at age 65.

LEGAL CLAIMS

66. I incorporate all prior paragraphs hereof as if set forth at length below.

67. I believe that I was discriminated against because of my age (over 40) because, inter alia, I was older than 40 years old, and certain positions were specifically "designed" for younger individuals, such as the position I was not hired for and Ms. DeChamps, a woman under the age of 40 was hired for; and the HR Ops Position that Ms. DeChamps specifically stated was for a younger person.

68. I believe that I was retaliated against for engaging in conduct protected by Title VII of the Civil Rights Act, the Pennsylvania Human Relations Act and the Equal Pay Act because:

- a. I engaged in the protected conduct of raising concerns of pay equity for women not earning as much as men in equivalent positions;
- b. I engaged in the protected conduct of raising concerns about a corporate policy of discriminating against older employees;
- c. I engaged in the protected conduct of opposing such practices when I retained counsel and instructed counsel to reach out to Respondent to raise these issues; and/or
- d. As a result of raising these concerns, my position was "eliminated."
- e. As a result of raising these concerns, I was passed over for promotion(s).
- f. As a result of raising these concerns I was not hired for positions for which I was well qualified.
- g. As a result of raising these concerns, I was ultimately forced to accept a position at a lesser pay with a significantly greater commute and reduced earnings potential, effectively constituting a demotion.

69. I believe there are no legitimate business explanations for the elimination of my position and/or the refusal to hire me for other positions and/or promote me or my demotion and that any explanations proffered are pretextual.

70. I believe that there are many other similarly situated individuals as me who:

- (a) Are older than 40 and have been either denied promotions, been terminated, or demoted because their age is inconsistent with Respondent's corporate philosophy regarding promoting younger individuals; and

(b) Are women who are not currently paid or have not been paid an equivalent pay scale to men in their equivalent positions working for Respondent.

CLAIM FOR RELIEF

71. I believe I am entitled to the following relief:

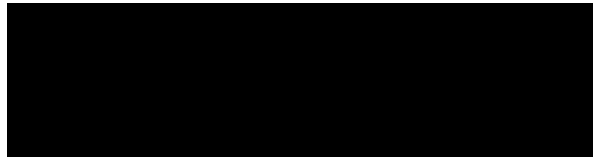
- (a) Past lost earnings ("back pay")
- (b) Future lost earnings ("front pay")
- (c) Counsel fees
- (d) Appropriate equitable relief
- (e) Such other damages as are permitted under Title VII of the Civil Rights

Act, the Pennsylvania Human Relations Act and the Equal Pay Act.

72. I believe that others who are victims of IKEA's violation of Federal and Pennsylvania laws are entitled to the following relief:

- (a) Past lost earnings ("back pay")
- (b) Future lost earnings ("front pay")
- (c) Counsel fees
- (d) Appropriate equitable relief
- (e) Such other damages as are permitted under Title VII of the Civil Rights

Act, the Pennsylvania Human Relations Act and the Equal Pay Act.



Date: 3/25/2015

(Rev. 11/00)

INFORMATION FOR COMPLAINANTS & ELECTION OPTION

RECEIVED

TO DUAL FILE WITH THE

PENNSYLVANIA HUMAN RELATIONS COMMISSION

JUN 25 PM 2:14

Gorbeck et al.

vs IKEA North America Services, LLC

EEOC No. [REDACTED] DISTRICT OFFICE

You have the right to file this charge of discrimination with the Pennsylvania Human Relations Commission (PHRC) under the Pennsylvania Human Relations Act. Filing your charge with PHRC protects your state rights, especially since there may be circumstances in which state and federal laws and procedures vary in a manner which could affect the outcome of your case.

Complaints filed with PHRC must be filed within 180 days of the act(s) which you believe are unlawful discrimination. If PHRC determines that your PHRC complaint is untimely, it will be dismissed.

If you want your charge filed with PHRC, including this form as part of your EEOC charge, with your signature under the verification below, will constitute filing with PHRC. You have chosen EEOC to investigate your complaint, so PHRC will not investigate it and, in most cases, will accept EEOC's finding. If you disagree with PHRC's adoption of EEOC's finding, you will have the chance to file a request for preliminary hearing with PHRC.


Since you have chosen to file your charge first with EEOC, making it the primary investigatory agency, the Respondent will not be required to file an answer with PHRC, and no other action with PHRC is required by either party, unless/until otherwise notified by PHRC.

If your case is still pending with PHRC after one year from filing with PHRC, you have the right to file your complaint in state court. PHRC will inform you of these rights and obligations at that time.

[Sign and date appropriate request below]

I want my charge filed with PHRC. I hereby incorporate this form and the verification below into the attached EEOC complaint form and file it as my PHRC complaint. I request EEOC to transmit it to PHRC.

I understand that false statements in this complaint are made subject to the penalties of 18 Pa.C.S. §4904, relating to unsworn falsification to authorities.

[REDACTED] 
Signature and Date

I do not want my charge dual filed with PHRC.

Signature and Date

U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION

NOTICE OF RIGHT TO SUE (ISSUED ON REQUEST)

To: [REDACTED] Gorbeck

From: Philadelphia District Office
801 Market Street
Suite 1300
Philadelphia, PA 19107☐On behalf of person(s) aggrieved whose identity is
CONFIDENTIAL (29 CFR §1601.7(a))

EEOC Charge No.

EEOC Representative

Telephone No.

530-2015-03294

Legal Unit

(215) 440-2828

(See also the additional information enclosed with this form.)

NOTICE TO THE PERSON AGGRIEVED:

Title VII of the Civil Rights Act of 1964, the Americans with Disabilities Act (ADA), or the Genetic Information Nondiscrimination Act (GINA): This is your Notice of Right to Sue, issued under Title VII, the ADA or GINA based on the above-numbered charge. It has been issued at your request. Your lawsuit under Title VII, the ADA or GINA must be filed in a federal or state court WITHIN 90 DAYS of your receipt of this notice; or your right to sue based on this charge will be lost. (The time limit for filing suit based on a claim under state law may be different.)

☒

More than 180 days have passed since the filing of this charge.

☐

Less than 180 days have passed since the filing of this charge, but I have determined that it is unlikely that the EEOC will be able to complete its administrative processing within 180 days from the filing of this charge.

☒

The EEOC is terminating its processing of this charge.

☐

The EEOC will continue to process this charge.

Age Discrimination in Employment Act (ADEA): You may sue under the ADEA at any time from 60 days after the charge was filed until 90 days after you receive notice that we have completed action on the charge. In this regard, the paragraph marked below applies to your case:


☒The EEOC is closing your case. Therefore, your lawsuit under the ADEA must be filed in federal or state court WITHIN 90 DAYS of your receipt of this Notice. Otherwise, your right to sue based on the above-numbered charge will be lost.☐

The EEOC is continuing its handling of your ADEA case. However, if 60 days have passed since the filing of the charge, you may file suit in federal or state court under the ADEA at this time.

Equal Pay Act (EPA): You already have the right to sue under the EPA (filing an EEOC charge is not required.) EPA suits must be brought in federal or state court within 2 years (3 years for willful violations) of the alleged EPA underpayment. This means that backpay due for any violations that occurred more than 2 years (3 years) before you file suit may not be collectible.

If you file suit, based on this charge, please send a copy of your court complaint to this office.

On behalf of the Commission


 Jamie R. Williamson,
 District Director

7/27/2018

(Date Mailed)

Enclosures(s)

 CC: Kristen Naseef (for Respondent)
 Harold Goldner, Esq. (for Charging Party)
 Timothy Speedy, Esq. (for Respondent)

 EXHIBIT
 B

CHARGE OF DISCRIMINATION		AGENCY	CHARGE NUMBER
This form is affected by the Privacy Act of 1974; See Privacy Act Statement before completing this form		<input type="checkbox"/> FEPA <input checked="" type="checkbox"/> EEOC	
<u>Pennsylvania Human Relations Commission</u>			and EEOC
State or local Agency, if any		S.S. No.	
NAME (Indicate Mr., Ms., Mrs.) [REDACTED] Gorbeck		HOME TELEPHONE (Include Area Code) [REDACTED]	
STREET ADDRESS [REDACTED]		CITY, STATE AND ZIP CODE	DATE OF BIRTH [REDACTED] 1960
NAMED IS THE EMPLOYER, LABOR ORGANIZATION, EMPLOYMENT AGENCY, APPRENTICESHIP COMMITTEE, STATE OR LOCAL GOVERNMENT AGENCY WHO DISCRIMINATED AGAINST ME (If more than one list below.)			
NAME IKEA North America Services, LLC		NUMBER OF EMPLOYEES, MEMBERS Over 300	TELEPHONE (Include Area Code) [REDACTED]
STREET ADDRESS 420 Alan Wood Road, Conshohocken, PA 19428		CITY, STATE AND ZIP CODE	COUNTY Montgomery
NAME IKEA Distribution Services, Inc.		TELEPHONE NUMBER (Include Area Code) [REDACTED]	
STREET ADDRESS (same as above)		CITY, STATE AND ZIP CODE	COUNTY
CAUSE OF DISCRIMINATION BASED ON (Check appropriate box(es))		DATE DISCRIMINATION TOOK PLACE EARLIEST (ADEA/EPA) LATEST (ALL)	
<input type="checkbox"/> RACE <input type="checkbox"/> COLOR <input checked="" type="checkbox"/> SEX <input type="checkbox"/> RELIGION <input checked="" type="checkbox"/> AGE <input checked="" type="checkbox"/> RETALIATION <input type="checkbox"/> NATIONAL ORIGIN <input type="checkbox"/> DISABILITY <input type="checkbox"/> OTHER (Specify)		1/5/2015 10/13/2017 <input checked="" type="checkbox"/> CONTINUING ACTION	
THE PARTICULARS ARE (If additional paper is needed, attach extra sheet(s)):			
See attached Statement of Claim which also identifies third Respondent, IKEA U.S. Holdings, Inc. All three respondents do business as "IKEA".			
I want this charge filed with both the EEOC and the State or local Agency, if any. I will advise the agencies if I change my address or telephone number and I will cooperate fully with them in the processing of my charge in accordance with their procedures.		NOTARY - (When necessary for State and Local Requirements)	
[REDACTED]		I swear or affirm that I have read the above charge and that it is true to the best of my knowledge, information and belief.	
I declare under penalty of perjury that the foregoing is true and correct.		SIGNATURE OF COMPLAINANT	
Date 1/18/2018 [REDACTED] Charging Party (Signature)		SUBSCRIBED AND SWORN TO BEFORE ME THIS DATE (Day, month, and year)	

 RECEIVED - EEOC
 PHILADELPHIA, D.O.
 2018 JAN 22 P 2:58

FACTS

4. All three of the foregoing IKEA entities are hereinafter referred to as “Respondents.”

5. As Human Resources Business Partner, my responsibilities included, but were not limited to:

(a) Providing strategic and customized human resources consultancy to Respondents’ human resources manager and leadership teams;

(b) Facilitate a strong leadership culture, provides advice, and coach partners as necessary;

(c) Ensure compliance with all human resources laws and regulations; and

(d) Provide rigorous data analysis and reporting solutions based on business need.

6. I had been demoted to this position back in 2014 after which I filed a Charge of Discrimination with the EEOC which was docketed at 530-2015-03294 and cross-filed with the Pennsylvania Human Relations Commission. See Exhibit 1 hereto.

7. In conjunctions with my Charge of Discrimination I engaged in the following activities which are protected under Title VII of the Civil Rights Act of 1964 as amended, (“Title VII”) the Pennsylvania Human Relations Act (“PHRA”), the Age Discrimination in Employment Act (“ADEA”) and the Equal Pay Act (“EPA”):

a. Meeting with investigators from the EEOC;

b. Identifying documents, data, and resources for the investigators to facilitate the investigation of my Charge of Discrimination;

c. Identifying witnesses and other individuals who could provide information and further resources to facilitate the investigation of my Charge of Discrimination.

8. Through my legal counsel, I continued to contact the EEOC regularly about the status of my Charge of Discrimination, including conversations with the then Regional Director, Spencer Lewis, as well as other officials of the Equal Employment Opportunity Commission.

9. Throughout 2017, through my legal counsel, I continuously contacted the investigator assigned to my Charge of Discrimination and was repeatedly advised that Respondents were providing additional information responsive to the EEOC's requests.

10. From the time of the filing of my Charge of Discrimination through and including August of 2017 I was both opposing conduct in violation of Title VII, the PHRA, the ADEA, and the EPA, and I was also participating in the investigation of conduct in violation of those laws.

11. My opposition to and participation in the investigation of the facts of my Charge of Discrimination constituted "protected activity" under the anti-retaliation provisions of Title VII, the PHRA, the ADEA, and the EPA.

12. In August of 2017 I was advised that my current position was being "eliminated" as of October 13, 2017 and I was instructed to "transition" my duties in due course. See Exhibits 2 and 3 to this Statement of Claim.

13. On October 13, 2017, my position was eliminated and my employment with Respondents was terminated.

14. Immediately thereafter, my position was reposted internally. See Exhibit 4 hereto.
15. I was not permitted to apply for my own position, even though it was posted.

LEGAL CLAIMS

16. I incorporate all prior paragraphs hereof as if set forth at length below.
17. I believe that I was retaliated against for engaging in conduct protected by Title VII, the PHRA, the ADEA, and the EPA because:

- a. My employment was terminated;
- b. Even though Respondents claimed that my position was "eliminated," Respondents posted and his hiring individuals for the very same position and duties, but I was not permitted to reapply for my former job.
- c. I was obviously qualified for my own position; and I was qualified for many other positions with Respondents as I had already been demoted in response to the claims outlined in my initial Charge of Discrimination.
- d. I engaged in the protected conduct of raising concerns of pay equity for women not earning as much as men in equivalent positions; and

e. I engaged in the protected conduct of raising concerns about a corporate policy of discriminating against older employees.

18. I believe there are no legitimate business explanations for the elimination of my position and/or the refusal to hire me for other positions and/or terminate my employment.

19. I believe that there are many other similarly situated individuals as me who:

(a) Have not opposed conduct prohibited by Title VII, the PHRA, the ADEA, or the EPA; and

(b) Have not participated in the investigation of conduct prohibited by Title VII, the PHRA, the ADEA, or the EPA.

CLAIM FOR RELIEF

20. I believe I am entitled to the following relief:

(a) Past lost earnings ("back pay")

(b) Future lost earnings ("front pay")

(c) Counsel fees

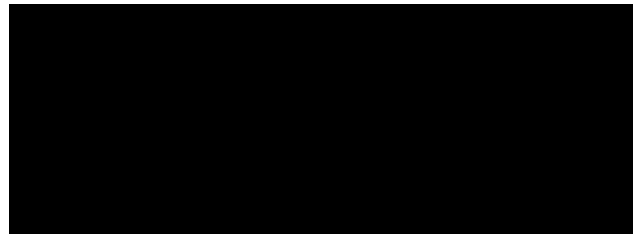
(d) Reinstatement to my initial position

(e) Appropriate equitable relief

(f) Such other damages as are permitted under Title VII, the PHRA, the ADEA, and the EPA.

Date:

1/18/2018



CHARGE OF DISCRIMINATION		AGENCY	CHARGE NUMBER
This form is affected by the Privacy Act of 1974; See Privacy Act Statement before completing this form.		<input type="checkbox"/> FEPA <input checked="" type="checkbox"/> EEOC	530-2015-03294
Pennsylvania Human Relations Commission <small>State or local Agency, if any</small> and EEOC			
NAME (Indicate Mr., Ms., Mrs.) [REDACTED] Gorbeck, and others sim. situated		HOME TELEPHONE (Include Area Code) [REDACTED]	
STREET ADDRESS [REDACTED]		DATE OF BIRTH [REDACTED] 1960	
CITY, STATE AND ZIP CODE [REDACTED]			
NAMED IS THE EMPLOYER, LABOR ORGANIZATION, EMPLOYMENT AGENCY, APPRENTICESHIP COMMITTEE, STATE OR LOCAL GOVERNMENT AGENCY WHO DISCRIMINATED AGAINST ME (If more than one list below.)			
NAME IKEA North America Services, LLC		NUMBER OF EMPLOYEES, MEMBERS Over 300	TELEPHONE (Include Area Code) [REDACTED]
STREET ADDRESS 420 Alan Wood Road, Conshohocken, PA 19428		COUNTY Montgomery	
CITY, STATE AND ZIP CODE 420 Alan Wood Road, Conshohocken, PA 19428		TELEPHONE NUMBER (Include Area Code) [REDACTED]	
STREET ADDRESS [REDACTED]		CITY, STATE AND ZIP CODE [REDACTED]	
CAUSE OF DISCRIMINATION BASED ON (Check appropriate boxes)		DATE DISCRIMINATION TOOK PLACE EARLIEST (ADEA) / LATEST (ALL) 1/5/2015	
<input type="checkbox"/> RACE <input type="checkbox"/> COLOR <input checked="" type="checkbox"/> SEX <input type="checkbox"/> RELIGION <input checked="" type="checkbox"/> AGE <input type="checkbox"/> RETALIATION <input type="checkbox"/> NATIONAL ORIGIN <input type="checkbox"/> DISABILITY <input type="checkbox"/> OTHER (Specify)		<input checked="" type="checkbox"/> CONTINUING ACTION <div style="text-align: right; font-weight: bold; transform: rotate(-90deg);"> RECEIVED JUN 6 2015 EEOC PHILADELPHIA DISCRIMINATION </div>	
THE PARTICULARS ARE (If additional paper is needed, attach extra sheet(s)): <div style="text-align: center; font-size: large; font-weight: bold;">See attached Statement of Claim.</div>			
I want this charge filed with both the EEOC and the State or local Agency, if any. I will advise the agencies if I change my address or telephone number and I will cooperate fully with them in the processing of my charge in accordance with their procedures.		NOTARY - (When necessary for State and Local Requirements)	
		I swear or affirm that I have read the above charge and that it is true to the best of my knowledge, information and belief.	
I declare under penalty of perjury that the foregoing is true and correct. [REDACTED] 3/25/2015 <small>Date Charging Party (Signature)</small>		SIGNATURE OF COMPLAINANT SUBSCRIBED AND SWORN TO BEFORE ME THIS DATE <small>(Day, month, and year)</small>	

EEOC FORM 5 (Test 10/94)

EXHIBIT**1**

EQUAL EMPLOYMENT OPPORTUNITY COMMISSION
PHILADELPHIA DISTRICT OFFICE

Gorbeck, and others
Similarly situated

v.

IKEA North America Services, LLC

EEOC DOCKET NO.

RECEIVED
15 JUN 25 PM 6:41
EEOC PHILADELPHIA
DISTRICT OFFICE

STATEMENT OF CLAIM

FACTS

1. My name is _____ Gorbeck. I am a 54 year-old woman who up through and including October of 2014 was employed by IKEA North America Services, LLC ("Respondent") in the position of "US Human Resource Business Navigator." I reside at _____

2. IKEA North America Services, LLC is a limited liability company organized under and pursuant to the laws of the State of Delaware with a principal place of business at 420 Alan Wood Road, Conshohocken, Pennsylvania 19428.

2. As US Human Resource Business Navigator, my responsibilities included long-term strategic planning for Respondent in the field of human resources, staffing, and compensation levels. I was also a member of the Strategic Human Resources Committee ("Committee") for Respondent's USA retail operations.

3. I was aware as long ago as 2011 that the long term strategy for Respondent was to recruit "younger people" in management positions, and we discussed in the Committee the need to avoid specifically violating the Age Discrimination in Employment Act and state laws against age discrimination.

4. During the period from 2012 through 2013, my prior supervisor Neena Potenza assigned to me the task of exploring the possibility of Respondent providing a "living wage" to its employees.

5. The USA Acting CEO of Respondent, Robert Olson also stated publically that he wanted to implement a "living wage" during the fall of 2013.

6. In the fall of 2013 Robert Olson ultimately assigned to me the job of doing a "financial impact analysis" assuming IKEA did institute a living wage, providing information on the costs associated with such a step.

7. I worked with Respondent's consultant Towers Watson to develop a responsive report to Mr. Olson's request through the winter of 2013 into early 2014.

8. During late 2013, I interviewed for the position of Country HR Manager, US, a position for which I was well-qualified.

9. Mike Ward, the then CEO of Respondent's USA operations told me that I did not get the promotion.

10. Respondent hired Jackie DeChamps, a woman under the age of 40, whose start date was in February 2014.

11. Around the same time that Ms. DeChamps started, Lars Mitdrum, a white male, asked me to do an analysis of "Volume B" Store Managers' pay levels because a Minnesota store manager, James Organ, was complaining that he was underpaid.

12. Again, I compiled an analysis with the assistance of Respondent's consultant Towers Watson, and developed a spreadsheet reflecting that not only Mr. Organ, but several other female managers at Volume B stores were making disproportionately less money than men in substantially equivalent positions, which I believed in good faith to be in violation of the law.

13. I informed Mr. Mitdrum about the pay inequity involving the women managers, and suggested that we meet with other Deputies of Respondent to address the pay inequity so that IKEA did not continue to be in violation of the law. Mr. Mitdrum instructed me *not* to do so. Only Mr. Organ received a raise.

14. At some point after Ms. DeChamps started, Mr. Ward was promoted, and Mr. Olson became Acting CEO of IKEA USA. By this point, the analysis requested by Mr. Olson regarding "living wage" had been completed, and a meeting was scheduled to present the information at a meeting of the Committee.

15. A week before the Committee meeting, I met with Mr. Olson and Ms. DeChamps to review the slides I had prepared with Towers Watson for the presentation regarding "living wage" and "pay equity."

16. When I met with Mr. Olson and Ms. DeChamps I was mindful of Mr. Mitdrum's request that I not discuss the specific pay equity issues and the legal liabilities created by IKEA's underpayment of women in equivalent positions with anyone else, but I believed it was incumbent upon to alert both to the fact that there *were*, in fact, women in positions equivalent to men who were not receiving the same pay at IKEA and that this liability could extend further than just the Volume B stores.

17. I specifically told Mr. Olson and Ms. DeChamps that IKEA faced legal liability because women in equivalent positions were not being paid the same amount as men.

18. Mr. Olson asked me if I could quantify the amount of exposure for this legal liability.

19. I told him "it could be a dollar it could be a million," because I did not know the amount (other than for the Volume B stores) and because IKEA had not performed an internal pay equity audit at that point for a long time.

20. It was my good faith belief and hope that by convincing Mr. Olson and/or Ms. DeChamps to conduct a pay equity audit, not only the Volume B store managers, but any other IKEA employee who was not being paid the same as men in equivalent positions could have their pay adjusted, and I would not have violated Mr. Mitdrum's trust.

21. During that meeting, I also advised Mr. Olson and Ms. DeChamps of the following:

A. Compression: If a living wage were implemented, IKEA would need to address the fact that some employees would get a pay raise taking them closer to their supervisor's income level, or to pay levels of coworkers with greater seniority.

B. Conflict with Pay Equity: It would be advisable to engage in a pay equity audit before offering a living wage because: (1) implementing a living wage could exacerbate any existing pay equity problems (such as that encountered with the Volume B stores); and (2) IKEA USA had not done a pay equity audit in at least 12 years.

22. Towers Watson also advised Olson and DeChamps of their opinion in this regard which mirrored my own.

23. Mr. Olson then inquired how much a pay equity audit would cost IKEA once it revealed the extent of IKEA's equal pay violations and I told him that I did not know without the audit.

24. Mr. Olson then stated that "we can't afford to do a pay equity audit."

25. I reiterated that because of the existence of known pay equity issues relating to women that such an audit should be performed before "living wage" was adopted because if even one coworker contacted Federal authorities, I expected there could be significant financial exposure to Respondent for its liability.

33. After receiving no response to my March 20, 2014 email, and being extremely concerned about what I knew to be a liability exposure to IKEA, I again emailed Mr. Olson and Ms. DeChamps on March 26, 2014. At that time I specifically asked to have the opportunity to review these matters with Mr. Olson and Ms. DeChamps again.

34. Mr. Olson told me he was unavailable and instructed me to meet with Ms. DeChamps to discuss my concerns.

35. I met with Ms. DeChamps on March 27, 2014 at which time she informed me that my job had been "eliminated" effective August 31, 2014.

36. I believe my position was eliminated because I raised the good faith belief that IKEA was in violation of the law for failing to pay women the same amount as men in equivalent positions.

37. Over the next few months, Ms. DeChamps offered several reasons for the elimination of my position, none of which are truthful.

a. At one point, Ms. DeChamps said that the reason was that "no other function has its own business navigator." That is not true at IKEA.

b. Later, Ms. DeChamps explained that the elimination of my role "aligned with Global HR." This is also not true, because Global HR also has a Business Navigator.

c. Finally, Ms. DeChamps claimed that the reason for the elimination of my position was actually a "philosophical difference" between her and her predecessor, Ms. Potenza, regarding the function of Respondent's Human Resources Service Center. Ms. DeChamps claimed that retail stores (where she had previously worked with Respondent) were "strategic" and "operational," and that the HRSC should also be both strategic and operational. In fact, IKEA's policy is that stores are "operational," not "strategic."

45. On May 13, 2014, Mr. Olson called me into the Respondent's HR Office and initially threatened to write me up for certain conduct. He did not do so after I presented facts demonstrating that there was no basis for him to do so.

46. Several days later, Ms. DeChamps pulled me into a meeting to discuss a "follow-up" to my meeting with Mr. Olson. I reiterated to her the accurate version of facts I had relayed to Mr. Olson, which significantly deviated from Ms. DeChamps' version of facts, a version which she had misrepresented to Mr. Olson.

47. By this time, I had learned from others in the office that the fact I was represented by counsel was known to other coworkers. Ms. DeChamps was visibly more disturbed that someone had "leaked" her secret that I was represented than the underlying issues my legal counsel had raised with Mr. Olson.

48. I interviewed for the HR Ops position on June 23, 2014, a position for which I was well-qualified. I was candidate reference number 11197744.

49. In August of 2014 I learned that I did not get that position.

50. By August of 2014, I was aware that many in Respondent's Global HR knew that I was represented by counsel and had raised employment discrimination claims against Respondent.

51. Nevertheless, I applied for the position of Business Navigator, Trading, with Respondent in August of 2014, a position for which I was well-qualified at the time the position and its description was posted.

52. While working from home waiting for the status of this application, Respondent "extended" my position as US Human Resource Business Navigator.

53. I interviewed in September of 2014 for the position of Business Navigator, Trading, after which the Trading Respondent informed me that the job description was

completely changed, and now involved more compliance and financial issues than I was qualified to handle. I therefore withdrew my application.

54. On September 19, 2014, Ms. DeChamps contacted me stating that: (1) she understands that I am not taking the trading position and that she understands it was because of the changes in the job description; (2) that she knows that I applied for HR Ops role in Distribution and that the Respondent was going to extend my position further, but that I had to either return to the office and work with KC Olafsson, another woman who is over 40 on a specific project, or use up my paid time-off until a decision was made about the Distribution job. She wanted my response the same day.

55. I told Ms. DeChamps I would come back into the office and work with Ms. Olafsson. Ms. DeChamps said, "great, we have your desk, we haven't changed anything."

56. I returned to the office on September 22, 2014.

57. During that time, I was assigned a project by Ms. DeChamps which involved my working with Respondent's lawyers at Jackson Lewis and investigate the Respondent's exposure and the advantages and disadvantages of changing the classification of exempt employees to non-exempt status. I engaged in several conversations with Jackson Lewis and finalized a presentation for a presentation to the management team.

58. While I was working on this project, Ms. DeChamps expressed her relief that I was involved in studying the reclassification issues because she believed the decision to adopt the living wage should have been more thoroughly vetted than it had been and not rushed through, as I had cautioned.

59. Approximately one week later, my desk was taken away and I was told to "find a hot desk," which means to take any available unassigned desk which was kept available for mobile co-workers.

68. I believe that I was retaliated against for engaging in conduct protected by Title VII of the Civil Rights Act, the Pennsylvania Human Relations Act and the Equal Pay Act because:

- a. I engaged in the protected conduct of raising concerns of pay equity for women not earning as much as men in equivalent positions;
- b. I engaged in the protected conduct of raising concerns about a corporate policy of discriminating against older employees;
- c. I engaged in the protected conduct of opposing such practices when I retained counsel and instructed counsel to reach out to Respondent to raise these issues; and/or
- d. As a result of raising these concerns, my position was "eliminated."
- e. As a result of raising these concerns, I was passed over for promotion(s).
- f. As a result of raising these concerns I was not hired for positions for which I was well qualified.
- g. As a result of raising these concerns, I was ultimately forced to accept a position at a lesser pay with a significantly greater commute and reduced earnings potential, effectively constituting a demotion.

69. I believe there are no legitimate business explanations for the elimination of my position and/or the refusal to hire me for other positions and/or promote me or my demotion and that any explanations proffered are pretextual.

70. I believe that there are many other similarly situated individuals as me who:

- (a) Are older than 40 and have been either denied promotions, been terminated, or demoted because their age is inconsistent with Respondent's corporate philosophy regarding promoting younger individuals; and

(b) Are women who are not currently paid or have not been paid an equivalent pay scale to men in their equivalent positions working for Respondent.

CLAIM FOR RELIEF

71. I believe I am entitled to the following relief:

- (a) Past lost earnings ("back pay")
- (b) Future lost earnings ("front pay")
- (c) Counsel fees
- (d) Appropriate equitable relief
- (e) Such other damages as are permitted under Title VII of the Civil Rights

Act, the Pennsylvania Human Relations Act and the Equal Pay Act.

72. I believe that others who are victims of IKEA's violation of Federal and Pennsylvania laws are entitled to the following relief:

- (a) Past lost earnings ("back pay")
- (b) Future lost earnings ("front pay")
- (c) Counsel fees
- (d) Appropriate equitable relief
- (e) Such other damages as are permitted under Title VII of the Civil Rights

Act, the Pennsylvania Human Relations Act and the Equal Pay Act.

Date: 3/25/2015

(Rev. 11 00)

INFORMATION FOR COMPLAINANTS & ELECTION OPTION
TO DUAL FILE WITH THE

RECEIVED

PENNSYLVANIA HUMAN RELATIONS COMMISSION

JUN 25 PM 2:44

Gorbeck et al.

vs IKEA North America Services, LLC

EEOC No: DISTRICT OFFICE

You have the right to file this charge of discrimination with the Pennsylvania Human Relations Commission (PHRC) under the Pennsylvania Human Relations Act. Filing your charge with PHRC protects your state rights, especially since there may be circumstances in which state and federal laws and procedures vary in a manner which could affect the outcome of your case.

Complaints filed with PHRC must be filed within 180 days of the act(s) which you believe are unlawful discrimination. If PHRC determines that your PHRC complaint is untimely, it will be dismissed.

If you want your charge filed with PHRC, including this form as part of your EEOC charge, with your signature under the verification below, will constitute filing with PHRC. You have chosen EEOC to investigate your complaint, so PHRC will not investigate it and, in most cases, will accept EEOC's finding. If you disagree with PHRC's adoption of EEOC's finding, you will have the chance to file a request for preliminary hearing with PHRC.

Since you have chosen to file your charge first with EEOC, making it the primary investigatory agency, the Respondent will not be required to file an answer with PHRC, and no other action with PHRC is required by either party, unless/until otherwise notified by PHRC.

If your case is still pending with PHRC after one year from filing with PHRC, you have the right to file your complaint in state court. PHRC will inform you of these rights and obligations at that time.

[Sign and date appropriate request below]

I want my charge filed with PHRC. I hereby incorporate this form and the verification below into the attached EEOC complaint form and file it as my PHRC complaint. I request EEOC to transmit it to PHRC.

I understand that false statements in this complaint are made subject to the penalties of 18 Pa.C.S. §4904, relating to unsworn falsification to authorities.

I do not want my charge dual filed with PHRC.

Signature and Date



August 17, 2017

██████████ Gorbeck

Dear ██████████

This letter is to recap the conversation that occurred today August 17, 2017 regarding the elimination of your position as of October 13, 2017.

As discussed over the next 60 days (August 17, 2017 through October 13, 2017), we will support you while you actively pursue other positions within IKEA. If during this time you secure another position within IKEA, we will support your transition into the new role up-to October 13, 2017.

If by October 13, 2017 you have not secured another position within IKEA, you will be eligible for the IKEA Severance Package.

In addition, if you choose to leave IKEA prior to October 13, 2017, you will be provided with the Severance Agreement at the time of your resignation.

We thank you for your service to IKEA and will support you in your efforts to remain employed within IKEA. Please do not hesitate to contact me if you believe I can be of any assistance.

Sincerely,

A handwritten signature in cursive script that reads "Maria Iavarone-Garvey".

Maria Iavarone-Garvey
DSNA HR Manager

EXHIBIT

2



IKEA DISTRIBUTION SERVICES, INC
August 17th, 2017

TRANSITION PLAN

Below please find existing assignments to finalize by **October 13, 2017**.

#	TOPIC	OBJECTIVE	PARTNERS
1	Perryville Compensation	Complete final compensation recommendation for Perryville CBA negotiation. If applicable, partner with the Compensation Team and Consultant to provide appropriate adjustment based on new input from the negotiation	Don Stewart/ Pamela Andrews
2	Joliet, American Canyon & Vancouver Compensation	Provide Compensation ranges for respective locations	Kim Taglieber
3	IKEA Employment Standards	Assist the location with any inquiries regarding the IES Implementation Workbook or Basecamp	Maria Iavarone
4	Competence Profile	Provide job list by Function with a Competence Profile update, what competence profiles are competed or missing revision	Maria Iavarone
5	Performance Evaluation Spreadsheet and timeline	Complete Merit Spreadsheet and define merit increases timeline	Maria Iavarone/SSC
6	IPE (DS Project)	No further Action required	

EXHIBIT

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Job posting preview

Close

Job Title Market HR Business Partner East (Distribution Services)
Location *National
Country U.S.A.
Work Area Human Resources
Full Time - Part Time Full Time
Job Type Regular
Image



**Most people see a chair.
 You see people
 and teamwork.**

About the
 job

An even better IKEA
Our Customers at the heart of everything we do

Market HR Business Partner

CUSTOMER FULFILMENT, IKEA GROUP

ABOUT CUSTOMER FULFILMENT

The IKEA Group faces an exciting and challenging future ahead in the transformation into becoming a multichannel retailer where customer fulfilment will be crucial to deliver our long term ambitions. Customer Fulfilment has the global responsibility for making IKEA products & core services available for customers wherever and whenever they choose to buy them.

ABOUT THE JOB

The Market Human Resources Business Partner acts as a strategic partner by embedding the DSNA People strategy into the day-to-day work by providing professional HR guidance to leaders in order to add value to the business.

YOUR ASSIGNMENT Your tasks will include:

- Provides strategic and customized HR consultancy to location Human Resources Manager and leadership teams through coaching and development feedback.
- Facilitates a strong leadership culture, provides advice, and coaches partners as necessary.
- Develop strong relationships with designated Deputy Distribution Operations Manager, location HR manager and business leaders through solid operational acumen and HR process expertise; challenges and offers solutions.
- Analyzes and acts on internal succession data to secure internal succession planning, recruitment and internal development.
- Offers thought leadership regarding organizational and people related strategy and execution.
- Audits and monitors location compliance with internal and external HR compliance.
- Provides advice and counsel to the location HR Manager around co-worker relations' investigations and other location legal actions.

EXHIBIT

4

- Collaborates with HR colleagues in the Learning & Development, Compensation, SSC, and HR On boarding & Sourcing teams to secure and implement solutions.
- Provides rigorous data analysis and reporting solutions based on business need.
- Performs other duties as assigned.
- Contributes to an environment where the IKEA culture is a strong and living reality that embraces the diversity of co-workers and customers.

YOUR PROFILE Your knowledge, skills and experience include:

- Bachelor's Degree (Human Resources/Human Services Preferred).
- 5 plus years of professional Human Resources experience.
- SHRM-CP or SCP, or SPHR or PHR certification Preferred.
- HR Leadership experience at a Regional or District HR level.
- Knowledge of all HR disciplines.
- Experience with managing and leading remotely.
- Root cause analysis.
- Coaching & Mentoring.
- Knowledge of talent management (recruitment, development and succession, potential management), co-worker relations, change management, employment legislation, labor market understanding and trends.
- Knowledge of strategy and business acumen and root cause analysis abilities.

Highlighted Capabilities

- Follow instructions through a standard work process.
- Identify and implement actions to address issues uncovered on reports.
- Think and act strategically.
- Work and influence in a matrix environment.
- Work in a fast-paced, high volume environment.
- Work independently and in a team environment.

GROWING TOGETHER IKEA offers an exciting and empowering work environment in a global marketplace. And as the world's leader at life at home, you have exceptional opportunities to grow and develop together with us.

Additional Information : 25% Travel required
 Seating location must be a DS location
Relocation Support Yes
Job ID 302560BR
Removal Date 11/26/2017

Close

IKEA is an equal opportunity employer
IKEA US participates in the E-Verify Program



INFORMATION FOR COMPLAINANTS & ELECTION OPTION
TO DUAL FILE WITH THE
PENNSYLVANIA HUMAN RELATIONS COMMISSION

[REDACTED] Gorbeck et al. vs IKEA North America Services, LLC et al.

EEOC No. _____

You have the right to file this charge of discrimination with the Pennsylvania Human Relations Commission (PHRC) under the Pennsylvania Human Relations Act. Filing your charge with PHRC protects your state rights, especially since there may be circumstances in which state and federal laws and procedures vary in a manner which could affect the outcome of your case.

Complaints filed with PHRC must be filed within 180 days of the act(s) which you believe are unlawful discrimination. If PHRC determines that your PHRC complaint is untimely, it will be dismissed.

If you want your charge filed with PHRC, including this form as part of your EEOC charge, with your signature under the verification below, will constitute filing with PHRC. You have chosen EEOC to investigate your complaint, so PHRC will not investigate it and, in most cases, will accept EEOC's finding. If you disagree with PHRC's adoption of EEOC's finding, you will have the chance to file a request for preliminary hearing with PHRC.

Since you have chosen to file your charge first with EEOC, making it the primary investigatory agency, the Respondent will not be required to file an answer with PHRC, and no other action with PHRC is required by either party, unless/until otherwise notified by PHRC.

If your case is still pending with PHRC after one year from filing with PHRC, you have the right to file your complaint in state court. PHRC will inform you of these rights and obligations at that time.

[Sign and date appropriate request below]

I want my charge filed with PHRC. I hereby incorporate this form and the verification below into the attached EEOC complaint form and file it as my PHRC complaint. I request EEOC to transmit it to PHRC.

I understand that false statements in this complaint are made subject to the penalties of 18 Pa.C.S. §4904, relating to unsworn falsification to authorities.

[REDACTED] 1/18/2018
Signature and Date

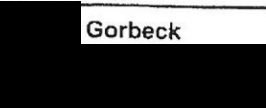
I do not want my charge dual filed with PHRC.

Signature and Date

U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION

AUG 07 2017

NOTICE OF RIGHT TO SUE (ISSUED ON REQUEST)

To:  GorbeckFrom: Philadelphia District Office
801 Market Street
Suite 1300
Philadelphia, PA 19107☐On behalf of person(s) aggrieved whose identity is
CONFIDENTIAL (29 CFR §1601.7(a))

EEOC Charge No.

EEOC Representative

Telephone No.

530-2018-01773

Legal Unit

(215) 440-2828

NOTICE TO THE PERSON AGGRIEVED:

(See also the additional information enclosed with this form.)

Title VII of the Civil Rights Act of 1964, the Americans with Disabilities Act (ADA), or the Genetic Information Nondiscrimination Act (GINA): This is your Notice of Right to Sue, issued under Title VII, the ADA or GINA based on the above-numbered charge. It has been issued at your request. Your lawsuit under Title VII, the ADA or GINA must be filed in a federal or state court WITHIN 90 DAYS of your receipt of this notice; or your right to sue based on this charge will be lost. (The time limit for filing suit based on a claim under state law may be different.)

☒

More than 180 days have passed since the filing of this charge.

☐

Less than 180 days have passed since the filing of this charge, but I have determined that it is unlikely that the EEOC will be able to complete its administrative processing within 180 days from the filing of this charge.

☒

The EEOC is terminating its processing of this charge.

☐

The EEOC will continue to process this charge.

Age Discrimination in Employment Act (ADEA): You may sue under the ADEA at any time from 60 days after the charge was filed until 90 days after you receive notice that we have completed action on the charge. In this regard, the paragraph marked below applies to your case:

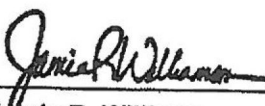
☒The EEOC is closing your case. Therefore, your lawsuit under the ADEA must be filed in federal or state court WITHIN 90 DAYS of your receipt of this Notice. Otherwise, your right to sue based on the above-numbered charge will be lost.☐

The EEOC is continuing its handling of your ADEA case. However, if 60 days have passed since the filing of the charge, you may file suit in federal or state court under the ADEA at this time.

Equal Pay Act (EPA): You already have the right to sue under the EPA (filing an EEOC charge is not required.) EPA suits must be brought in federal or state court within 2 years (3 years for willful violations) of the alleged EPA underpayment. This means that backpay due for any violations that occurred more than 2 years (3 years) before you file suit may not be collectible.

If you file suit, based on this charge, please send a copy of your court complaint to this office.

On behalf of the Commission


 Jamie R. Williamson,
 District Director

08/02/2018

(Date Mailed)

Enclosures(s)

CC:

 Lori Michaels (for Respondent)
 Timothy Speedy, Esq. (for Respondent)
 Harold Goldner, Esq. (for Charging Party)

 EXHIBIT
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**INFORMATION RELATED TO FILING SUIT
UNDER THE LAWS ENFORCED BY THE EEOC**

*(This information relates to filing suit in Federal or State court under Federal law.
If you also plan to sue claiming violations of State law, please be aware that time limits and other
provisions of State law may be shorter or more limited than those described below.)*

**PRIVATE SUIT RIGHTS -- Title VII of the Civil Rights Act, the Americans with Disabilities Act (ADA),
the Genetic Information Nondiscrimination Act (GINA), or the Age
Discrimination in Employment Act (ADEA):**

In order to pursue this matter further, you must file a lawsuit against the respondent(s) named in the charge within 90 days of the date you receive this Notice. Therefore, you should **keep a record of this date**. Once this 90-day period is over, your right to sue based on the charge referred to in this Notice will be lost. If you intend to consult an attorney, you should do so promptly. Give your attorney a copy of this Notice, and its envelope, and tell him or her the date you received it. Furthermore, in order to avoid any question that you did not act in a timely manner, it is prudent that your suit be filed **within 90 days of the date this Notice was mailed to you** (as indicated where the Notice is signed) or the date of the postmark, if later.

Your lawsuit may be filed in U.S. District Court or a State court of competent jurisdiction. (Usually, the appropriate State court is the general civil trial court.) Whether you file in Federal or State court is a matter for you to decide after talking to your attorney. Filing this Notice is not enough. You must file a "complaint" that contains a short statement of the facts of your case which shows that you are entitled to relief. Courts often require that a copy of your charge must be attached to the complaint you file in court. If so, you should remove your birth date from the charge. Some courts will not accept your complaint where the charge includes a date of birth. Your suit may include any matter alleged in the charge or, to the extent permitted by court decisions, matters like or related to the matters alleged in the charge. Generally, suits are brought in the State where the alleged unlawful practice occurred, but in some cases can be brought where relevant employment records are kept, where the employment would have been, or where the respondent has its main office. If you have simple questions, you usually can get answers from the office of the clerk of the court where you are bringing suit, but do not expect that office to write your complaint or make legal strategy decisions for you.

PRIVATE SUIT RIGHTS -- Equal Pay Act (EPA):

EPA suits must be filed in court within 2 years (3 years for willful violations) of the alleged EPA underpayment: back pay due for violations that occurred **more than 2 years (3 years) before you file suit** may not be collectible. For example, if you were underpaid under the EPA for work performed from 7/1/08 to 12/1/08, you should file suit before 7/1/10 -- not 12/1/10 -- in order to recover unpaid wages due for July 2008. This time limit for filing an EPA suit is separate from the 90-day filing period under Title VII, the ADA, GINA or the ADEA referred to above. Therefore, if you also plan to sue under Title VII, the ADA, GINA or the ADEA, in addition to suing on the EPA claim, suit must be filed within 90 days of this Notice and within the 2- or 3-year EPA back pay recovery period.

ATTORNEY REPRESENTATION -- Title VII, the ADA or GINA:

If you cannot afford or have been unable to obtain a lawyer to represent you, the U.S. District Court having jurisdiction in your case may, in limited circumstances, assist you in obtaining a lawyer. Requests for such assistance must be made to the U.S. District Court in the form and manner it requires (you should be prepared to explain in detail your efforts to retain an attorney). Requests should be made well before the end of the 90-day period mentioned above, because such requests do not relieve you of the requirement to bring suit within 90 days.

ATTORNEY REFERRAL AND EEOC ASSISTANCE -- All Statutes:

You may contact the EEOC representative shown on your Notice if you need help in finding a lawyer or if you have any questions about your legal rights, including advice on which U.S. District Court can hear your case. If you need to inspect or obtain a copy of information in EEOC's file on the charge, please request it promptly in writing and provide your charge number (as shown on your Notice). While EEOC destroys charge files after a certain time, all charge files are kept for at least 6 months after our last action on the case. Therefore, if you file suit and want to review the charge file, **please make your review request within 6 months of this Notice**. (Before filing suit, any request should be made within the next 90 days.)

IF YOU FILE SUIT, PLEASE SEND A COPY OF YOUR COURT COMPLAINT TO THIS OFFICE.

Gap Analysis

US Goals

1. **SSG members stay in position 3-5 years**
 - 50% of SSG members stay in their roles 3-5 years by the end of 2012
 - 60% of our SSG members stay in their role 3-5 years by the end of 2013
2. **Gender balance in all positions with a focus on SSG**
 - All key positions and functions reflect gender balance
 - SSG reflect 50% women and 50% men by the end of 2013
3. **Age distribution in SSG positions with 1-2 members under 30**
 - Management team includes 1-2 high potential members as successors for SSG, under 25 by the end of 2012
 - SSG include at least 1 member under 30 by the end of 2013
 - USMT includes at least one member under 35 by the end of 2015

Succession Goals

1. SSG members stay in position 3-5 years

- 50% of SSG members stay in their roles 3-5 years by the end of 2012
- 60% of SSG members stay in their role 3-5 years by the end of 2013

2. Gender balance in all positions with a focus on SSG

- All Functions & Key Positions reflect gender balance
- SSG reflect 50% women and 50% men by the end of 2013

3. Age distribution

- Management team includes 1-2 high potential members as successors for SSG, under 25 by the end of 2012
- SSG include at least 1 member under 30 by the end of 2013
- USMT includes 1 member 35 or younger by 2015



Period	TW Comments	Last name	First name	Rec. Increase Adj.	Rec. Adj.	New Rate w/ Rec. Adj.	Compa Ratio w/ Rec. Adj.	Current Pay Rate	New Pay Rate-Standard Deviations from the Mean	Current Comp Ratio	Overall Tenure	True Years In Position (As of 7/17/2016)	Target Compa ratio	Time in Position	Prior Position	Date in last position	FY12 PE Rating	FY13 PE Rating	Avg rating # (FY07-13)
10008215	Excl. - exclude	Minsky	Camille					\$149,930.00	0.88	1.15	20+ years	0.33	.95 - .95	Less than 1 year	Transferred Employee (TE)	N/A	N/A	N/A	
10013403		Hunkicker	Matthew					\$151,925.00	-0.92	0.80	22-15 years	0.25	.85 - .95	Less than 1 year	Deputy Store Manager - Frisco	9/28/2013	N/A	N/A	3
10014493		Payson	Robert					\$150,998.00	-0.96	0.80	20+ years	0.33	.85 - .95	Less than 1 year	Deputy Store Manager - Long Island	8/31/2013	N/A	N/A	3
Consider increase. Longer overall tenure & time in position & higher PE score than EE																			
10011550	10016614 (Nabeela) at same rate	Crittendon	Selwyn	3.50%	\$5,132.40	\$151,772.40	0.90	\$146,640.00	-1.15	0.87	10-12 years	0.42	.85 - .95	Less than 1 year	Deputy Store Manager - Orlando	7/27/2013	3	4	3.50
10016614		Itakhalin	Nabeela					\$146,640.00	1.15	0.87	5-7 years	0.33	.85 - .95	Less than 1 year	Deputy Store Manager - Houston	8/31/2013	N/A	N/A	3
10002798	Excl. - exclude	Zini	Almudena					\$200,901.66	1.15	1.19	12-15 years	2.33	.95 - 1.05	1-3 years	Transferred Employee (TE)	N/A	N/A	N/A	3
10003195	Note compa-ratio above targeted range	Achillea	John					\$179,915.25	0.28	1.07	15-20 years	2.33	.95 - 1.05	1-3 years	Deputy Store Manager - Sunrise	8/27/2011	3	3	3.00
Consider increase. Longer overall tenure, longest time in position & higher PE score than EE 10012365 (John), but John a little high in range so not bringing up to same																			
10005651	compa-ratio	Organ	Richard	11%	\$16,720.07	\$168,720.68	1.00	\$152,000.61	-0.92	0.90	15-20 years	2.42	.95 - 1.05	1-3 years	Deputy Store Manager - Canton	8/13/2011	3	4	3.50
Note lower overall tenure, similar time in position & similar PE to EE 10013006 (Heather) & EE 10013935 (Gerri) but consider increase to bring to targeted																			
10009048	compa-ratio	Ottoson	Lars	4.50%	\$7,231.58	\$167,933.29	1.00	\$160,701.71	-0.54	0.96	10-12 years	5.00	1.00 - 1.10	3-5 years	Deputy Store Manager - Houston	1/13/2009	N/A	3	3.00
Consider increase to bring to 1.00 compa-ratio																			
10013006	ratio	Spartz	Heather	6%	\$9,493.36	\$167,716.06	1.00	\$158,222.70	-0.65	0.94	15-20 years	4.00	1.00 - 1.10	3-5 years	Sales Manager - West Chester	12/26/2009	3	3	3.00
10013935	Excl. - promoted out of position	Dierwald	Gerri					\$148,678.76	0.66	0.88	15-20 years	4.17	1.00 - 1.10	3-5 years	Sales Manager - Temple	11/7/2009	3	3	3.00
10004405		Kay	Robert					\$233,493.83	2.57	1.39	20+ years	23.08	1.05+	5+ years	Store Manager	Current	3	3	3.00
10012259		Anastos	James					\$212,977.28	1.70	1.27	20+ years	13.58	1.05+	5+ years	Store Manager	Current	3	3	3.00
10008565		Tilley	Jim					\$183,122.68	0.42	1.09	12-15 years	9.42	1.05+	5+ years	Store Manager	Current	3	3	3.00
Exclude. Change in position. Olav, given better rating																			
10014232	performing	Franc	Gail					\$163,926.63	-0.41	0.97	20+ years	9.42	1.05+	5+ years	Store Manager	Current	2	2	2.00
10000492		Wierman	Roberta					\$203,133.72	1.17	1.21	20+ years	9.17	1.05+	5+ years	Store Manager - Tempe	8/11/2012	3	3	3.00
Consider increase given overall tenure																			
10006920	time in position, target compa-ratio, & PE	Roliker	Heine	16%	\$14,234.92	\$176,138.18	1.05	\$151,843.26	-0.92	0.90	7-10 years	8.25	1.05+	5+ years	Store Manager	Current	3	3	3.00
Consider increase given overall tenure, time in position & PE rating																			
10012658	time in position & PE rating	Mott	Julie	5%	\$8,814.14	\$185,096.87	1.10	\$176,282.73	0.12	1.05	15-20 years	7.92	1.05+	5+ years	Deputy Store Manager - Paramus	7/11/2009	4	4	4.00
Note compa-ratio high compared to Ees																			
10014767	with similar tenure / rating	Tinajero	Gus					\$201,566.25	1.21	1.20	15-20 years	7.67	1.05+	5+ years	Store Manager - Frisco	1/7/2012	4	4	4.00
Consider increase given overall tenure																			
10013835	time in position, target compa-ratio, & PE	Stem	Christof	7%	\$11,743.14	\$179,502.31	1.07	\$167,759.16	-0.24	1.00	20+ years	7.25	1.05+	5+ years	Store Manager	Current	3	3	3.00
Consider increase given overall tenure																			
10008067	time in position, target compa-ratio, & PE	Verboke	Kristen	15%	\$23,521.09	\$180,328.34	1.07	\$156,807.25	-0.71	0.93	20+ years	6.92	1.05+	5+ years	Store Manager	Current	3	3	3.00
10002533		Frieze	Kelly					\$190,688.44	0.74	1.13	5-7 years	5.58	1.05+	5+ years	Store Manager - Canton	11/6/2010	3	4	3.50
10008150	Olav, given peer rating	Cassano	Richard					\$174,978.69	0.07	1.04	10-12 years	5.58	1.05+	5+ years	Store Manager	Current	2	3	2.50
Consider increase given overall tenure																			
10012471	time in position & PE	Varela	Monica	3%	\$5,292.81	\$181,719.67	1.08	\$176,426.87	0.13	1.05	20+ years	5.33	1.05+	5+ years	Deputy Store Manager - Sunrise	8/30/2008	3	3	3.00
10012365	Excl. - promote out of position	DeChamps	Jacqueline					\$162,440.00	0.90	0.91	7-15 years		1.05+	5+ years	Deputy Store Manager - Charlotte	7/7/2012	3	3	3.00

EXHIBIT
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\$76,279.22
\$35,564.28
\$112,243.50

Appendix A: Pay Equity Overview

towerswatson.com

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EXHIBIT

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Importance of Pay Equity

- Pay equity claims in the US represent a very real risk for many employers
- Companies may need to defend against a pay equity claim
- The life of such claims is now four times its historical duration
 - up to two years of back pay – for **ALL** co-workers who have been adversely impacted - (*Lilly Ledbetter Act* – *had been 6 mos. previously*) plus penalties
 - the potential exposure can be quite substantial – penalties could be larger than the back pay
- Addressing and remaining compliant with Pay Equity legislation is a legal requirement, not a “nice to have”

Pay Discrimination Laws

The EPA and Title VII of the Civil Rights Act of 1964 – the basis for most claims

- “[It is impermissible] to discriminate against any individual with respect to his compensation, terms, conditions, or privileges of employment, because of such individual’s race, color, religion, sex, or national origin.”
- No employer having employees subject to any provisions of this section shall discriminate, within any establishment in which such employees are employed, ... for equal work on jobs the performance of which requires equal skill, effort, and responsibility, and which are performed under similar working conditions...

***Similar language in the Age
Discrimination in Employment Act,
Rehabilitation Act, and Americans with
Disabilities Act.***

Proactive Steps: Pay Design and Delivery Audit

- A pay delivery audit is a review of programs, processes and achievement of objectives
- The audit allows the following:
 - Understanding the current state of pay programs and identifying potential areas of vulnerability
 - Targeting areas for refinement to ensure programs provide the foundation for systematic analysis and review of pay decisions
 - Ensuring evidence/records of methodology for compensation administration and decisions (both in the past and future)
 - Targeted review of past compensation decisions

Critical for Success...

- “Don’t try this at home” – there are many details involved in this type of analysis
 - Analysis is typically done by a consulting firm in partnership with internal/external counsel to ensure confidentiality/privilege
- Following expected protocol can reduce risk and exposure
 - Not conducting a study places the organization at highest risk
 - If a study is conducted, and IKEA does nothing, this will be looked upon unfavorably
 - If the findings result in substantial costs, a multi-year plan can be developed to address any inequities identified in the initial analysis and will be accepted as proof of compliance
- To ensure ongoing compliance, best practice is to conduct a study at least every two years
 - A quarterly scorecard can be developed



IKEA – Living Wage Analysis

Cost Estimates to Implement Living Wage

March 2014

EXHIBIT

I

TOWERS WATSON



Overview

What is a “Living Wage”?

- A **“living wage”** is the minimum hourly wage necessary that allows an employee to meet basic needs (shelter, clothing, nutrition) for an extended period of time. This standard generally means that a person working 40 hours a week, with no additional income, should be able to afford a specific quality of housing, food, utilities, transport and health care. Living Wage rates were determined using the MIT calculator (<http://livingwage.mit.edu>)
- **Minimum Wage** is the lowest base wage that may be paid to an employee based on the US state where the employee is employed. Current Federal Minimum Wage is \$7.25. However, state minimum wage rate can be higher than the Federal Minimum Wage.

Overview

How to apply Living Wage to IKEA?

- IKEA has asked Towers Watson to analyze multiple Living Wage scenarios and the associated cost impact of implementation.
- Consideration was given to the following scenarios:
 - 1 - Minimum of salary range to be no less than Living Wage
 - 2 - Midpoint of salary range to be no less than Living Wage
 - 3 - Ranges rebuilt to maintain grade to grade increments and structure integrity with Grade 1 being no less than Living Wage
- Of the 3 scenarios considered, the third represents the most technically sound approach to addressing Living Wage at IKEA.

Overview

Why Scenario 3?

- Scenario 1 & 2 do NOT account for grade to grade increments and result in overlapping grades.
 - Because the structures have not been rebuilt in these 2 scenarios, multiple grades may have the same minimum and the grade ranges will be truncated and may cause compression.
- Scenario 3 allows IKEA to maintain the existing salary range parameters and number of grades for hourly co-workers.
 - This allows for best practice in salary structure design and does not impact position against market or potential compression issues.

Why Not Broadbands?

- Modification of the existing salary range parameters (grade to grade increments & range spread) to something more similar to broadbands (a single salary grade or two salary grades for all hourly co-workers versus 4 grades) would not align with hourly compensation best practices.
 - While broadbands would reduce the cost impact, they would also significantly impact compa-ratios and their correlation to market, merit, the ability to set competitive and appropriate rates as well as attraction and retention
 - Because these positions are very market sensitive, co-workers are typically very knowledgeable of prevailing wage in the local market and often find it difficult to understand how and why they are paid a certain rate within such a large range of pay.
 - Lack of understanding and acceptance can effect engagement

Living Wage Current Rates

Location	Rate	Location	Rate
US IKEA Atlanta	\$10.10	US IKEA Houston	\$9.24
US IKEA Baltimore	\$11.24	US IKEA Long Island	\$13.03
US IKEA Bolingbrook	\$10.48	US IKEA New Haven	\$10.90
US IKEA Brooklyn	\$12.75	US IKEA Orlando	\$10.57
US IKEA Burbank	\$11.37	US IKEA Paramus	\$12.14
US IKEA Canton	\$9.01	US IKEA Philadelphia	\$10.09
US IKEA Carson	\$11.37	US IKEA Pittsburgh	\$8.29
US IKEA Centennial	\$9.27	US IKEA Portland	\$9.42
US IKEA Charlotte	\$10.02	US IKEA Property	\$10.09
US IKEA College Park	\$13.20	US IKEA Round Rock	\$9.43
US IKEA Conshohocken	\$10.09	US IKEA San Diego	\$11.38
US IKEA Costa Mesa	\$13.12	US IKEA Schaumburg	\$10.48
US IKEA Covina	\$11.37	US IKEA Seattle	\$9.64
US IKEA Direct	\$11.24	US IKEA Stoughton	\$12.64
US IKEA Draper	\$8.73	US IKEA Sunrise	\$11.72
US IKEA East Palo Alto	\$12.83	US IKEA Tampa	\$9.63
US IKEA Elizabeth	\$10.83	US IKEA Tempe	\$9.20
US IKEA Emeryville	\$11.51	US IKEA Twin Cities	\$9.69
US IKEA Frisco	\$9.29	US IKEA Washington	\$13.22
US IKEA Houston	\$9.24	US IKEA West Chester	\$7.89
US IKEA Frisco	\$9.29	US IKEA West Sacramento	\$10.42

Source: MIT Living Wage Calculator <http://livingwage.mit.edu>

towerswatson.com

Scenario 1 - Minimum of salary range to be no less than Living Wage and no restructure of grades (overlapping)

Scenario 1A: \$5.3M

- The cost impact is the Bring to Minimum cost for all co-workers that will fall below the new minimum

Scenario 1B : \$9.7M

- Co-workers above market (100%) will not receive an adjustment
- All co-workers below market (100%) received the same % adjustment that was needed to bring the minimum to living wage

Scenario 1C : \$11.3M

- All co-workers maintain their current compa ratio

Scenario 1 - Minimum of salary range to be no less than Living Wage

Estimated Implementation Costs:

- 1A: Bring to min cost only for CW's falling below new minimum = **\$5.3M**
- 1B: Adjust population below a compa-ratio of 1.00 in impacted grade(s) to maintain current position in range, i.e. if resetting the minimum reflects a 1% increase versus current minimum then all CWs in the impacted grade(s) with a compa-ratio below 1.00, receive a 1% increase. = **\$9.7M**
- 1C: Adjust all of population in impacted grade(s) to maintain current position in range, i.e. if resetting the minimum reflects a 1% increase versus current minimum then all CWs in the impacted grade(s), regardless of position in range, receive a 1% increase = **\$11.3M**

Scenario 1 - Set Living Wage as Minimum				
Location	1A: Bring to Min Only	1B: Adjust by X% if CR < 1.00	1C: Adjust All by X%	
US IKEA Atlanta	\$ 98,666	\$ 222,290	\$ 247,540	
US IKEA Baltimore	\$ 129,140	\$ 148,811	\$ 179,856	
US IKEA Bolingbrook	\$ 99,013	\$ 125,974	\$ 165,859	
US IKEA Brooklyn	\$ 333,750	\$ 864,869	\$ 1,030,032	
US IKEA Burbank	\$ 219,909	\$ 310,404	\$ 379,659	
US IKEA Canton	\$ 306	\$ -	\$ -	
US IKEA Carson	\$ 111,530	\$ 222,545	\$ 243,571	
US IKEA Centennial	\$ 11,962	\$ 22,810	\$ 27,342	
US IKEA Charlotte	\$ 63,722	\$ 214,843	\$ 242,586	
US IKEA College Park	\$ 502,709	\$ 767,615	\$ 785,764	
US IKEA Conshohocken	\$ 35,644	\$ 91,313	\$ 137,802	
US IKEA Costa Mesa	\$ 360,989	\$ 626,971	\$ 689,531	
US IKEA Covina	\$ 189,799	\$ 362,909	\$ 410,209	
US IKEA Direct	\$ -	\$ 57,511	\$ 71,322	
US IKEA Draper	\$ 819	\$ 37,116	\$ 59,630	
US IKEA East Palo Alto	\$ 282,461	\$ 410,563	\$ 427,434	
US IKEA Elizabeth	\$ 95,577	\$ 151,110	\$ 220,345	
US IKEA Emeryville	\$ 163,794	\$ 310,484	\$ 360,963	
US IKEA Frisco	\$ 34,516	\$ 69,702	\$ 82,086	
US IKEA Houston	\$ 35,664	\$ 73,239	\$ 95,927	
US IKEA Long Island	\$ 319,474	\$ 510,045	\$ 567,495	
US IKEA New Haven	\$ 39,229	\$ 103,075	\$ 125,340	
US IKEA North America Services	\$ -	\$ -	\$ -	
US IKEA Orlando	\$ 166,318	\$ 348,669	\$ 403,003	
US IKEA Paramus	\$ 256,054	\$ 330,550	\$ 355,438	
US IKEA Philadelphia	\$ 42,402	\$ 44,942	\$ 59,780	
US IKEA Pittsburgh	\$ 1,588	\$ -	\$ -	
US IKEA Portland	\$ 8,349	\$ -	\$ -	
US IKEA Property	\$ -	\$ -	\$ -	
US IKEA Round Rock	\$ 10,168	\$ 113,052	\$ 133,661	
US IKEA San Diego	\$ 149,078	\$ 329,296	\$ 437,077	
US IKEA Schaumburg	\$ 135,665	\$ 187,823	\$ 295,980	
US IKEA Seattle	\$ 2,487	\$ -	\$ -	
US IKEA Stoughton	\$ 354,905	\$ 550,492	\$ 560,871	
US IKEA Sunrise	\$ 364,472	\$ 1,015,160	\$ 1,198,761	
US IKEA Tampa	\$ 17,240	\$ 108,295	\$ 157,957	
US IKEA Tempe	\$ 32,793	\$ 47,392	\$ 89,302	
US IKEA Twin Cities	\$ 16,546	\$ 83,199	\$ 97,543	
US IKEA Washington	\$ 585,919	\$ 794,932	\$ 899,046	
US IKEA West Chester	\$ -	\$ -	\$ -	
US IKEA West Sacramento	\$ 57,525	\$ 75,206	\$ 93,289	
Grand Total	\$ 5,332,182	\$ 9,733,204	\$ 11,331,998	

Scenario 2 - Midpoint of salary range to be no less than Living Wage and no restructure of grades (overlapping)

Scenario 2A: \$270K

- The cost impact is the Bring to Minimum cost for all co-workers that will fall below the new minimum after midpoint is adjusted to be living wage

Scenario 2B : \$454K

- Co-workers above market (100%) will not receive an adjustment
- All co-workers below market (100%) received the same % adjustment that was needed to bring the midpoint to living wage

Scenario 2C : \$1.2M

- All co-workers maintain their current compa ratio when living wage is midpoint

Scenario 2 - Midpoint of salary range to be no less than Living Wage

Estimated Implementation Costs:

- 2A: Bring to min cost only for CW's falling below new minimum = **\$270K**
- 2B: Adjust population below a compa-ratio of 1.00 in impacted grade(s) to maintain current position in range, i.e. if resetting the minimum reflects a 1% increase versus current minimum then all CWs in the impacted grade(s) with a compa-ratio below 1.00, receive a 1% increase = **\$454K**
- 2C: Adjust all of population in impacted grade(s) to maintain current position in range, i.e. if resetting the minimum reflects a 1% increase versus current minimum then all CWs in the impacted grade(s), regardless of position in range, receive a 1% increase. = **\$1.2M**

Scenario 2 - Set Living Wage as Midpoint to Develop New Minimum Rate				
Location	2A: Bring to Min Only	2B: Adjust by X%, if CR < 1.00	2C: Adjust All by X%	
US IKEA Atlanta	\$ -	\$ -	\$ -	-
US IKEA Baltimore	\$ -	\$ -	\$ -	-
US IKEA Bolingbrook	\$ -	\$ -	\$ -	-
US IKEA Brooklyn	\$ 5,824	\$ -	\$ 19,584	171,255
US IKEA Burbank	\$ -	\$ -	\$ -	-
US IKEA Canton	\$ -	\$ -	\$ -	-
US IKEA Carson	\$ -	\$ -	\$ -	-
US IKEA Centennial	\$ -	\$ -	\$ -	-
US IKEA Charlotte	\$ -	\$ -	\$ -	-
US IKEA College Park	\$ 39,192	\$ -	\$ 94,812	185,785
US IKEA Conshohocken	\$ -	\$ -	\$ -	-
US IKEA Costa Mesa	\$ 49,399	\$ -	\$ 60,499	159,998
US IKEA Covina	\$ -	\$ -	\$ -	-
US IKEA Direct	\$ -	\$ -	\$ -	-
US IKEA Draper	\$ -	\$ -	\$ -	-
US IKEA East Palo Alto	\$ -	\$ -	\$ -	-
US IKEA Elizabeth	\$ -	\$ -	\$ -	-
US IKEA Emeryville	\$ -	\$ -	\$ -	-
US IKEA Frisco	\$ -	\$ -	\$ -	-
US IKEA Houston	\$ -	\$ -	\$ -	-
US IKEA Long Island	\$ 43,742	\$ -	\$ 56,105	111,411
US IKEA New Haven	\$ -	\$ -	\$ -	-
US IKEA North America Services	\$ -	\$ -	\$ -	-
US IKEA Orlando	\$ 334	\$ -	\$ 336	30,944
US IKEA Paramus	\$ -	\$ -	\$ -	-
US IKEA Philadelphia	\$ -	\$ -	\$ -	-
US IKEA Pittsburgh	\$ -	\$ -	\$ -	-
US IKEA Portland	\$ -	\$ -	\$ -	-
US IKEA Property	\$ -	\$ -	\$ -	-
US IKEA Round Rock	\$ -	\$ -	\$ -	-
US IKEA San Diego	\$ -	\$ -	\$ -	-
US IKEA Schaumburg	\$ -	\$ -	\$ -	-
US IKEA Seattle	\$ -	\$ -	\$ -	-
US IKEA Sloughon	\$ 21,985	\$ -	\$ 5,980	21,661
US IKEA Sunrise	\$ 17,308	\$ -	\$ 87,253	294,631
US IKEA Tampa	\$ -	\$ -	\$ -	-
US IKEA Tempe	\$ -	\$ -	\$ -	-
US IKEA Twin Cities	\$ -	\$ -	\$ -	-
US IKEA Washington	\$ 91,855	\$ -	\$ 129,912	261,083
US IKEA West Chester	\$ -	\$ -	\$ -	-
US IKEA West Sacramento	\$ -	\$ -	\$ -	-
Grand Total	\$ 269,640	\$ 454,481	\$ 1,236,768	

Scenario 3 - Ranges rebuilt to maintain grade to grade increments and structure integrity with Grade 1 being no less than Living Wage

Scenario 3A: \$14.6M

- The cost impact for all Bring to Minimum cost for all co-workers that will fall below the new minimum after minimum is adjusted to be living wage. All impacted grades have a new minimum.

Scenario 3B : \$24.4M

- Co-workers above market (100%) will not receive an adjustment
- All co-workers below market (100%) received the same % adjustment that was needed to bring the midpoint to living wage

Scenario 3C : \$27.0M

- All co-workers maintain their current compa ratio

Scenario 3 - Ranges rebuilt to maintain grade to grade increments and structure integrity with Grade 1 being no less than Living Wage

Estimated Implementation Costs:

- 3A: Bring to min cost only for CW's falling below new minimum. = **\$14.6M**
- 3B: Adjust population below a compa-ratio of 1.00 in impacted grade(s) to maintain current position in range, i.e. if resetting the minimum reflects a 1% increase versus current minimum then all CWs in the impacted grade(s) with a compa-ratio below 1.00, receive a 1% increase. = **\$24.4M**
- 3C: Adjust all of population in impacted grade(s) to maintain current position in range, i.e. if resetting the minimum reflects a 1% increase versus current minimum then all CWs in the impacted grade(s), regardless of position in range, receive a 1% increase. = **\$27.0M**

Location	3A: Bring to Min Only	3B: Adjust by X% if CR < 1.00	3C: Adjust All by X%
US IKEA Atlanta	\$ 248,364	\$ 534,709	\$ 615,658
US IKEA Baltimore	\$ 295,608	\$ 483,974	\$ 520,656
US IKEA Boalingbrook	\$ 238,864	\$ 315,133	\$ 376,815
US IKEA Brooklyn	\$ 971,015	\$ 1,907,185	\$ 2,101,317
US IKEA Burbank	\$ 564,871	\$ 900,743	\$ 1,037,068
US IKEA Canton	\$ 27,792	\$ -	\$ -
US IKEA Carson	\$ 229,485	\$ 460,609	\$ 517,145
US IKEA Centennial	\$ 75,794	\$ 58,790	\$ 73,752
US IKEA Charlotte	\$ 260,529	\$ 667,625	\$ 718,604
US IKEA College Park	\$ 1,152,513	\$ 1,534,522	\$ 1,549,231
US IKEA Conshohocken	\$ 149,656	\$ 233,138	\$ 351,501
US IKEA Costa Mesa	\$ 776,588	\$ 1,364,817	\$ 1,427,377
US IKEA Covina	\$ 425,159	\$ 784,688	\$ 864,511
US IKEA Direct	\$ 675,576	\$ 1,385,050	\$ 1,428,704
US IKEA Draper	\$ 13,733	\$ 112,742	\$ 165,247
US IKEA East Palo Alto	\$ 753,377	\$ 1,034,773	\$ 1,058,988
US IKEA Elizabeth	\$ 215,925	\$ 372,968	\$ 569,928
US IKEA Emeryville	\$ 349,184	\$ 669,771	\$ 750,517
US IKEA Frisco	\$ 137,708	\$ 182,335	\$ 214,271
US IKEA Houston	\$ 151,146	\$ 193,404	\$ 266,372
US IKEA Long Island	\$ 829,930	\$ 1,310,294	\$ 1,366,892
US IKEA New Haven	\$ 172,386	\$ 276,032	\$ 322,643
US IKEA North America Services	\$ 852	\$ 6,402	\$ 6,402
US IKEA Orlando	\$ 356,541	\$ 777,197	\$ 853,080
US IKEA Paramus	\$ 584,544	\$ 806,197	\$ 845,526
US IKEA Philadelphia	\$ 152,326	\$ 124,444	\$ 169,719
US IKEA Pittsburgh	\$ 57,842	\$ -	\$ -
US IKEA Portland	\$ 70,054	\$ -	\$ -
US IKEA Property	\$ -	\$ -	\$ 5,206
US IKEA Round Rock	\$ 139,993	\$ 340,423	\$ 383,521
US IKEA San Diego	\$ 489,744	\$ 793,321	\$ 911,111
US IKEA Schaumburg	\$ 321,150	\$ 508,403	\$ 720,782
US IKEA Seattle	\$ 28,314	\$ -	\$ -
US IKEA Sloughon	\$ 975,324	\$ 1,409,043	\$ 1,417,816
US IKEA Sunrise	\$ 922,480	\$ 2,321,205	\$ 2,437,630
US IKEA Tampa	\$ 122,956	\$ 371,581	\$ 490,526
US IKEA Tempe	\$ 100,613	\$ 124,708	\$ 206,561
US IKEA Twin Cities	\$ 80,720	\$ 218,737	\$ 259,535
US IKEA Washington	\$ 1,246,820	\$ 1,595,221	\$ 1,704,704
US IKEA West Chester	\$ 45,911	\$ -	\$ -
US IKEA West Sacramento	\$ 217,697	\$ 217,831	\$ 245,315
Grand Total	\$ 14,609,085	\$ 24,398,016	\$ 26,954,633

KRAUT HARRIS

Counselors at Law

HAROLD M. GOLDNER
Of Counsel
hgoldner@krautharris.com

VIST Financial Building, Suite 311
1767 Sentry Parkway West
Blue Bell, Pennsylvania 19422

Telephone 215-542-4900
Facsimile 215-542-0199

April 29, 2014

(via email only to John.Olson@ikea.com)

Robert Olson
President and Chief Executive Officer
Ikea North America Services, LLC
420 Alan Wood Road
Conshohocken, PA 19428

RE: [REDACTED] Gorbeck / IKEA North America Services, LLC

Dear Mr. Olsen:

Please be advised that I represent [REDACTED] Gorbeck in connection with her employment at Ikea North America Services, LLC ("Ikea").

While we are still in the process of investigating the circumstances surrounding her claims, it appears that Ikea has systematically engaged in age-based discrimination in violation of the Pennsylvania Human Relations Act and the Age Discrimination in Employment Act. Ms. Gorbeck, as I am certain you are aware, has been told her position will be "eliminated" in August of this year.

Ms. Gorbeck has been a loyal and respected employee of Ikea for more than twelve years. She has received favorable reviews on a regular basis, and has extensive experience in the field and, in particular, benefits and compensation issues pertaining to the entire American operations of Ikea. She is well-liked by almost everyone in the field as well as the corporate offices. Lately, we find, Ikea has evinced an intention to focus on securing individuals in their thirties in the upper echelon management. This policy has been enumerated in the long range planning for Ikea, has been discussed openly in management meetings, and is even reflected on slides presented to Ikea management.

Most recently, as you also aware, Ms. Gorbeck applied for the position of US Human Resources Country Manager for which she was eminently qualified, and almost assuredly *more* qualified than the individual who was ultimately selected. Ms. Gorbeck, who is 53 years old, has extensive experience in the field, having already designed several programs for the entire American operations of Ikea and was well-acquainted with the company's corporate human resources strategies. Instead, Ikea selected a 38 year-old woman, Ms. Jacqueline DeChamps, who had no strategic experience, and had only worked on the store-level previously.

Robert Olsen
President and Chief Executive Officer
Ikea North America Services, LLC
April 29, 2014
Page 2

We are aware that Ms. Gorbeck is slowly being stripped of her responsibilities, and isolated from the responsibilities she has had, while various individuals suggest to her that she should not worry because Ikea will be sure to find her another position.

We are also disturbed by the fact that the individual who secured the position has given Ms. Gorbeck three different reasons for why her position is to be eliminated in August of this year, all of them inconsistent with each other. In one instance, Ms. DeChamps suggested that the reason for the termination of the position was that the position was eliminated to be "more consistent with other business navigators" in the United States. Within weeks, Ms. DeChamps' explanation had changed to an explanation that (Ms. Gorbeck's) position is to be divided between the Finance Department and the Human Resources Strategic Center. Most recently, Ms. DeChamps has suggested that the reason for the change was a "philosophical difference" between herself and her predecessor in the position. We do not believe that Ikea would be able to prove *any* of these explanations capable of belief. We believe that Ms. DeChamps is simply attempting to eliminate her older competition in furtherance of Ikea's policy of securing a younger executive corps.

I am certain that if you do not know yourself, your general counsel or human resources department can explain that mere inconsistencies in explanations regarding adverse employment actions are sufficient evidence of discriminatory intent to ensure that an age discrimination claim goes all the way to a jury trial, at great expense and exposure to an employer.

At a very minimum, we do believe that a corporate culture of age discrimination may be at play at Ikea, and the appropriate equal employment opportunity offices must investigate my client's claim of age discrimination as well as the possibility that there is a significantly larger problem. At worst, Ms. Gorbeck has been singled out for special treatment because of her age. Either circumstance violates both Pennsylvania and Federal law.

We are also aware that when Ikea decided to explore the possibility of a living wage for its employees --- a very worthy initiative I must add --- Ms. Gorbeck warned that there could be serious issues regarding pay equity between male and female employees in the company, and that the first step taken in connection with exploring a *living* wage was auditing to ensure that there was already an *equitable* wage on a gender basis. I am advised that you, personally, discouraged exploring that issue and specifically instructed her to stand down in offering such advice. I question both the intellectual honesty of that decision as well as the legality thereof.

It is important to point out that if we were to file a formal charge of discrimination with the Equal Employment Opportunity Commission (which we must do prior to filing any law suit), we would be obligated to report the *entire* circumstances of Ms. Gorbeck's claim. The EEOC has stated publically its intention to give priority to claims involving, among other things, gender pay equity, especially at larger employers. I believe, in such an instance, this would place a bull's-eye squarely on Ikea for thorough Federal investigation.

Robert Olsen
President and Chief Executive Officer
Ikea North America Services, LLC
April 29, 2014
Page 3

If it were Ms. Gorbeck's intention to pursue litigation or a formal charge of discrimination with the Equal Employment Opportunity Commission, we would already have filed our charge. Ms. Gorbeck, however, loves her job with Ikea. She loves and cares deeply for the company, and has found her career at Ikea to be immensely rewarding.

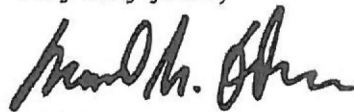
I am writing, therefore, to attempt to broker a resolution of the situation which will preserve her integrity and her position with Ikea, as well as eliminate any exposure to the company for conduct which has already transpired --- whether deliberate or simply ill-advised.

In the interim, kindly treat this correspondence as a formal request to preserve any and all records and communications, whether electronic or hard copy, concerning my client's employment, her application for Ms. DeChamps' position, and any correspondence, documents, or electronic records which pertain to Ikea's initiative to secure executive candidates in their thirties at Ikea. Such records include, but are not limited to all individuals who applied for Ms. DeChamps' position, the job descriptions, the identity of all persons involved in the decision-making process, notes of any interviews, the credentials of all applicants for each such position, as well as the applications themselves. This litigation hold also extends to any records or documents, whether electronic or hard copy, regarding, mentioning or pertaining to decisions about Ms. Gorbeck's status with Ikea.

In addition, this complaint of a *prima facie* case of age discrimination should be deemed "protected conduct" under both the Pennsylvania Human Relations Act and the Age Discrimination in Employment Act, such that if Ms. Gorbeck is to suffer any adverse employment action in response to this complaint, such adverse action will be deemed retaliatory.

Again, it is my fervent hope that we can resolve this matter amicably with the best outcome for both Ms. Gorbeck and Ikea, the company to which she has devoted her career, and from whom she hopes to retire at the appropriate time many years from now. We seriously hope that this is a gross misunderstanding, and not the beginning of what could well be a very costly claim for Ikea.

Very truly yours,



HAROLD M. GOLDNER

HMG/hg

cc: Ms. Mary Lou Begg (via email only to Marylou.begg@ikea.com)
Ms. [REDACTED] Gorbeck (via email only)

Gorbeck

From: Voss, Kelly (Philadelphia) [Kelly.Voss@towerswatson.com]
Sent: Wednesday, June 11, 2014 5:22 PM
To: Jerold Yee; [REDACTED] Gorbeck
Cc: Hamilton, Tiffany (Philadelphia); Melton, Nicole (Philadelphia); Loretta, Linda (Philadelphia); Jacqueline DeChamps; John Olson
Subject: RE: Living Wage

Jerold, it was a pleasure speaking with you and [REDACTED] yesterday to vet some ideas around the redesign of your hourly co-worker salary structures. We are thrilled to hear that IKEA has decided to move forward with implementing Living Wage and are happy to assist you in building a design model. We have summarized below what we had discussed:

Our Understanding:

- IKEA has decided to proceed with implementing a "living wage" for hourly store co-workers (i.e., employees currently in Grades 1-4)
 - Note that IKEA wishes to brand Living Wage using different nomenclature. It is our opinion that this nomenclature / branding should not include the phrasing "Minimum Wage" as this is associated with a federal wage & hour program
- This decision was announced as a "confidential update" on June 4, 2014 to the IKEA HR community as a result of recent board approval
- The budget for the implementation is approximately \$12M
 - The budget for the "living wage" implementation was based on a preliminary cost scenario (scenario 1c) intended to help facilitate on-going discussions around living wage by determining the cost impact to bring co-workers up to the living wage
 - **Note that the preliminary cost scenario does not reflect a "living wage" plan design**
 - **Note that concerns have previously been raised by both Laurie & Jerold pertaining to this cost scenario being utilized as a plan design; including but not limited to:**
 - The scenario as modeled does not address compression / equity issues
 - The scenario as modeled could exacerbate issues should they currently exist or create new issues (e.g. mobility, performance management, compression, etc.)
 - IKEA leadership acknowledges that these issues will be dealt with over time or as they arise
 - IKEA leadership also acknowledges that some locations will present communications challenges, particularly if little to no living wage adjustment is needed
 - **Note that because we are not a law firm, we cannot give legal advice. We recommend that you review these concerns with your counsel.**
- A larger budget that would allow for the existing structures to be adjusted is not feasible for IKEA, so a structure which pays no less than living wage and will cost IKEA approximately \$12M needs to be developed.
 - Implementation of the new structure is to occur in January 2015
 - Preliminary / draft structures to facilitate on-going discussions are to be completed by July 1, 2014

Next Steps:

- Towers Watson to assist with cost impact of the structure scenarios developed by Jerold.
 - Given preliminary review / discussion it is our opinion that the preliminary structures will likely result in a cost impact greater than \$12M
- Should IKEA desire assistance from Towers Watson, we are prepared to help develop a living wage aligned structure that could help mitigate (but not eliminate) some of the concerns addressed above utilizing the allocated budget of \$12M

Please let us know if this is also your understanding or if there is anything we have missed. We look forward to working with you on this important initiative.

Kelly



August 17, 2017

██████████ Gorbeck

Dear ██████████

This letter is to recap the conversation that occurred today August 17, 2017 regarding the elimination of your position as of October 13, 2017.

As discussed over the next 60 days (August 17, 2017 through October 13, 2017), we will support you while you actively pursue other positions within IKEA. If during this time you secure another position within IKEA, we will support your transition into the new role up to October 13, 2017.

If by October 13, 2017 you have not secured another position within IKEA, you will be eligible for the IKEA Severance Package.

In addition, if you choose to leave IKEA prior to October 13, 2017, you will be provided with the Severance Agreement at the time of your resignation.

We thank you for your service to IKEA and will support you in your efforts to remain employed within IKEA. Please do not hesitate to contact me if you believe I can be of any assistance.

Sincerely,

A handwritten signature in blue ink that reads "Maria Iavarone-Garvey". The signature is written in a cursive style and is positioned above a horizontal line.

Maria Iavarone-Garvey
DSNA HR Manager

EXHIBIT
L1



IKEA DISTRIBUTION SERVICES, INC
August 17th, 2017

TRANSITION PLAN

Below please find existing assignments to finalize by **October 13, 2017**.

#	TOPIC	OBJECTIVE	PARTNERS
1	Perryville Compensation	Complete final compensation recommendation for Perryville CBA negotiation. If applicable, partner with the Compensation Team and Consultant to provide appropriate adjustment based on new input from the negotiation	Don Stewart/ Pamela Andrews
2	Joliet, American Canyon & Vancouver Compensation	Provide Compensation ranges for respective locations	Kim Taglieber
3	IKEA Employment Standards	Assist the location with any inquiries regarding the IES Implementation Workbook or Basecamp	Maria Iavarone
4	Competence Profile	Provide job list by Function with a Competence Profile update, what competence profiles are completed or missing revision	Maria Iavarone
5	Performance Evaluation Spreadsheet and timeline	Complete Merit Spreadsheet and define merit increases timeline	Maria Iavarone/SSC
6	IPE (DS Project)	No further Action required	

EXHIBIT
L2



3905 North Buffalo Rd • Orchard Park, NY 14127 • 908-429-5500 • Fax 908-429-5535 or 800-881-6108

Employee Name: [REDACTED] Gorbeck
 Employer/Location: IKEA
 Date: 11/14/16
 Re: Intermittent FMLA Self Approval

Work & Well has **approved** your Family Medical Leave Act (FMLA) request for the dates listed below.

Leave Type	Start Date	Approved Thru Date
Intermittent FMLA Self	10/4/16	10/3/17

You have been certified as having a serious health condition under the FMLA and may take intermittent FMLA leave time for the following situation, indicated by an "X" in the table below.

	Intermittent Leave Approved Reason
X	Medical Treatment
X	Healthcare Provider Appointments
X	Flare-Up of Condition

The estimated frequency and duration of each occurrence is listed below. If you exceed the listed frequency and duration, Work & Well will follow-up with you and/or your Health Care Provider to substantiate the additional time.

Frequency	Duration
0 to 1 episode(s) per month	2 day(s) per episode

You **may** be required to re-certify your leave before the approved thru date depending on the circumstances. To continue your leave being designated as FMLA approved, you **must** comply with all recertification requests and any requests for clarification or authentication of the recertification(s).

Absent unusual circumstances, you must follow your company's call-out/leave work early procedures to have your time taken for this condition designated as FMLA time. Additionally, you must communicate with your supervisor and schedule your planned medical treatments and appointments at times that are the least disruptive to your company.

All time taken for the condition on your certification will be designated as FMLA time. Because the leave you requested will be unscheduled, it is not possible to provide the days that will be counted against your FMLA entitlement at this time. You have the right to request this information once in a 30-day period.

This approval **may or may not** have been submitted in time for your current pay cycle. Please contact the **HRSC** if you need further clarification. This time will be designated as Family Medical Leave Act (FMLA) time and any paid time taken for this reason will count against your FMLA entitlement.

Please contact Work & Well's Customer Care Department at **1-800-464-6082** for any questions regarding your leave.

Sincerely,

Work & Well



3905 North Buffalo Rd • Orchard Park, NY 14127 • 908-429-5500 • Fax 908-429-5535 or 800-881-6108



FREQUENCY AND DURATION

Your healthcare provider has certified that you may be absent on intermittent FMLA for a specific frequency and duration listed on your approval letter.

What does that mean?

- **“Frequency”** is the number of episodes your healthcare provider certified you may have in a month.
- **“Duration”** is the maximum length of time you may be absent for each episode (how long each episode may last).

An episode could last duration of 15 minutes or a number of days. An episode of either length would be considered 1 episode and count towards your frequency.

How does this work?

Assume you are approved for a **frequency** of “2 episodes per month” and duration of “1 day per episode”. If one day, you use one hour of FMLA, this time out of work is considered 1 of your 2 approved episodes for the month. You now have 1 more FMLA absence remaining for the month.

Any time you do not use does **not** accumulate or roll-over. If you use any time after your 2nd absence, the time may be designated “pending”. You and/or your healthcare provider may be contacted for additional information and/or your additional absences may be denied.

Only the actual time you use will be subtracted from your available FMLA time.

If you have any questions about this, please contact Work & Well’s Customer Care Center at 1-800-464-6082.

EXHIBIT
M

Job posting preview

Close

Job Title	Market HR Business Partner East (Distribution Services)
Location	*National
Country	U.S.A.
Work Area	Human Resources
Full Time - Part Time	Full Time
Job Type	Regular
Image	



**Most people see a chair.
You see people
and teamwork.**

About the
job

An even better IKEA **Our Customers at the heart of everything we do**

Market HR Business Partner

CUSTOMER FULFILMENT, IKEA GROUP

ABOUT CUSTOMER FULFILMENT

The IKEA Group faces an exciting and challenging future ahead in the transformation into becoming a multichannel retailer where customer fulfilment will be crucial to deliver our long term ambitions. Customer Fulfilment has the global responsibility for making IKEA products & core services available for customers wherever and whenever they choose to buy them.

ABOUT THE JOB

The Market Human Resources Business Partner acts as a strategic partner by embedding the DSNA People strategy into the day-to-day work by providing professional HR guidance to leaders in order to add value to the business.

YOUR ASSIGNMENT Your tasks will include:

- Provides strategic and customized HR consultancy to location Human Resources Manager and leadership teams through coaching and development feedback.
- Facilitates a strong leadership culture, provides advice, and coaches partners as necessary.
- Develop strong relationships with designated Deputy Distribution Operations Manager, location HR manager and business leaders through solid operational acumen and HR process expertise; challenges and offers solutions.
- Analyzes and acts on internal succession data to secure internal succession planning, recruitment and internal development.
- Offers thought leadership regarding organizational and people related strategy and execution.
- Audits and monitors location compliance with internal and external HR compliance.
- Provides advice and counsel to the location HR Manager around co-worker relations' investigations and other location legal actions.

**EXHIBIT
N**

- Collaborates with HR colleagues in the Learning & Development, Compensation, SSC, and HR On boarding & Sourcing teams to secure and implement solutions.
- Provides rigorous data analysis and reporting solutions based on business need.
- Performs other duties as assigned.
- Contributes to an environment where the IKEA culture is a strong and living reality that embraces the diversity of co-workers and customers.

YOUR PROFILE Your knowledge, skills and experience include:

- Bachelor's Degree (Human Resources/Human Services Preferred).
- 5 plus years of professional Human Resources experience.
- SHRM-CP or SCP, or SPHR or PHR certification Preferred.
- HR Leadership experience at a Regional or District HR level.
- Knowledge of all HR disciplines.
- Experience with managing and leading remotely.
- Root cause analysis.
- Coaching & Mentoring.
- Knowledge of talent management (recruitment, development and succession, potential management), co-worker relations, change management, employment legislation, labor market understanding and trends.
- Knowledge of strategy and business acumen and root cause analysis abilities.

Highlighted Capabilities

- Follow instructions through a standard work process.
- Identify and implement actions to address issues uncovered on reports.
- Think and act strategically.
- Work and influence in a matrix environment.
- Work in a fast-paced, high volume environment.
- Work independently and in a team environment.

GROWING TOGETHER IKEA offers an exciting and empowering work environment in a global marketplace. And as the world's leader at life at home, you have exceptional opportunities to grow and develop together with us.

Additional Information :	25% Travel required Seating location must be a DS location
Relocation Support	Yes
Job ID	302560BR
Removal Date	11/26/2017

Close

IKEA is an equal opportunity employer
[IKEA US participates in the E-Verify Program](#)



**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

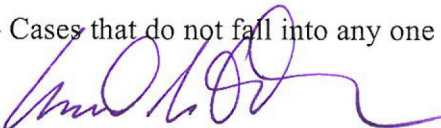
CASE MANAGEMENT TRACK DESIGNATION FORM

[REDACTED] Gorbeck v. IKEA North America Services, LLC et al.	: : : : : :	CIVIL ACTION NO.
---	----------------------------	-------------------------------------

In accordance with the Civil Justice Expense and Delay Reduction Plan of this court, counsel for plaintiff shall complete a Case Management Track Designation Form in all civil cases at the time of filing the complaint and serve a copy on all defendants. (See § 1:03 of the plan set forth on the reverse side of this form.) In the event that a defendant does not agree with the plaintiff regarding said designation, that defendant shall, with its first appearance, submit to the clerk of court and serve on the plaintiff and all other parties, a Case Management Track Designation Form specifying the track to which that defendant believes the case should be assigned.

SELECT ONE OF THE FOLLOWING CASE MANAGEMENT TRACKS:

- (a) Habeas Corpus – Cases brought under 28 U.S.C. § 2241 through § 2255. ()
- (b) Social Security – Cases requesting review of a decision of the Secretary of Health and Human Services denying plaintiff Social Security Benefits. ()
- (c) Arbitration – Cases required to be designated for arbitration under Local Civil Rule 53.2. ()
- (d) Asbestos – Cases involving claims for personal injury or property damage from exposure to asbestos. ()
- (e) Special Management – Cases that do not fall into tracks (a) through (d) that are commonly referred to as complex and that need special or intense management by the court. (See reverse side of this form for a detailed explanation of special management cases.) ()
- (f) Standard Management – Cases that do not fall into any one of the other tracks. (X)

August 27, 2018 _____ Date	 Harold M. Goldner _____ Attorney-at-law	Plaintiff [REDACTED] Gorbeck _____ Attorney for hgoldner@krautharris.com _____ E-Mail Address
_____ Telephone	_____ FAX Number	

JS 44 (Rev. 06/17)

CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

I. (a) PLAINTIFFS

Gorbeck

(b) County of Residence of First Listed Plaintiff Montgomery

(EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorneys (Firm Name, Address, and Telephone Number)

Harold M. Goldner, Esq., Kraut Harris, P.C.
5 Valley Square, Suite 120 Blue Bell, PA 19422 (215-542-4900)

DEFENDANTS

IKEA U.S. Holdings, Inc. et al.

County of Residence of First Listed Defendant

(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE TRACT OF LAND INVOLVED.

Attorneys (If Known)

Brandon R. Sher, Esq., Ogletree, Deakins, Nash & Stewart, P.C.
1735 Market St., Suite 3000, Phila., PA 19103 (215-995-2840)

II. BASIS OF JURISDICTION (Place an "X" in One Box Only)

- ☐ 1 U.S. Government Plaintiff
- ☒ 3 Federal Question (U.S. Government Not a Party)
- ☐ 2 U.S. Government Defendant
- ☐ 4 Diversity (Indicate Citizenship of Parties in Item III)

III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant)

- | | PTF | DEF | | PTF | DEF |
|---|----------------------------|----------------------------|---|----------------------------|----------------------------|
| Citizen of This State | <input type="checkbox"/> 1 | <input type="checkbox"/> 1 | Incorporated or Principal Place of Business In This State | <input type="checkbox"/> 4 | <input type="checkbox"/> 4 |
| Citizen of Another State | <input type="checkbox"/> 2 | <input type="checkbox"/> 2 | Incorporated and Principal Place of Business In Another State | <input type="checkbox"/> 5 | <input type="checkbox"/> 5 |
| Citizen or Subject of a Foreign Country | <input type="checkbox"/> 3 | <input type="checkbox"/> 3 | Foreign Nation | <input type="checkbox"/> 6 | <input type="checkbox"/> 6 |

IV. NATURE OF SUIT (Place an "X" in One Box Only)Click here for: [Nature of Suit Code Descriptions.](#)

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES	
<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excludes Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise	PERSONAL INJURY <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury <input type="checkbox"/> 362 Personal Injury - Medical Malpractice	PERSONAL INJURY <input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 367 Health Care/Pharmaceutical Personal Injury Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability PERSONAL PROPERTY <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 690 Other LABOR <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Management Relations <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 751 Family and Medical Leave Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Employee Retirement Income Security Act IMMIGRATION <input type="checkbox"/> 462 Naturalization Application <input type="checkbox"/> 465 Other Immigration Actions	<input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 PROPERTY RIGHTS <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 835 Patent - Abbreviated New Drug Application <input type="checkbox"/> 840 Trademark SOCIAL SECURITY <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g)) FEDERAL TAX SUITS <input type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609	<input type="checkbox"/> 375 False Claims Act <input type="checkbox"/> 376 Qui Tam (31 USC 3729(a)) <input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 480 Consumer Credit <input type="checkbox"/> 490 Cable/Sat TV <input type="checkbox"/> 850 Securities/Commodities/Exchange <input type="checkbox"/> 890 Other Statutory Actions <input type="checkbox"/> 891 Agricultural Acts <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 896 Arbitration <input type="checkbox"/> 899 Administrative Procedure Act/Review or Appeal of Agency Decision <input type="checkbox"/> 950 Constitutionality of State Statutes
REAL PROPERTY <input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input type="checkbox"/> 290 All Other Real Property	CIVIL RIGHTS <input type="checkbox"/> 440 Other Civil Rights <input type="checkbox"/> 441 Voting <input checked="" type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/Accommodations <input type="checkbox"/> 445 Amer. w/Disabilities - Employment <input type="checkbox"/> 446 Amer. w/Disabilities - Other <input type="checkbox"/> 448 Education	PRISONER PETITIONS Habeas Corpus: <input type="checkbox"/> 463 Alien Detainee <input type="checkbox"/> 510 Motions to Vacate Sentence <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty Other: <input type="checkbox"/> 540 Mandamus & Other <input type="checkbox"/> 550 Civil Rights <input type="checkbox"/> 555 Prison Condition <input type="checkbox"/> 560 Civil Detainee - Conditions of Confinement			

V. ORIGIN (Place an "X" in One Box Only)

- ☒ 1 Original Proceeding
- ☐ 2 Removed from State Court
- ☐ 3 Remanded from Appellate Court
- ☐ 4 Reinstated or Reopened
- ☐ 5 Transferred from Another District (specify)
- ☐ 6 Multidistrict Litigation - Transfer
- ☐ 8 Multidistrict Litigation - Direct File

VI. CAUSE OF ACTION

Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):

42 U.S.C. Section 2000e; Equal Pay Act, Age Discrimination in Employment Act

Brief description of cause:

Employment discrimination claim

VII. REQUESTED IN COMPLAINT:
☐ CHECK IF THIS IS A CLASS ACTION UNDER RULE 23, F.R.Cv.P.

DEMAND \$

at least \$150,000

CHECK YES only if demanded in complaint:

JURY DEMAND: ☒ Yes ☐ No**VIII. RELATED CASE(S) IF ANY**

(See instructions):

JUDGE Hon. Anita Brody

DOCKET NUMBER 18-CV-00599

DATE

08/24/2018

SIGNATURE OF ATTORNEY OF RECORD

FOR OFFICE USE ONLY

RECEIPT #

AMOUNT

APPLYING IFP

JUDGE

MAG. JUDGE

UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

DESIGNATION FORM

(to be used by counsel or pro se plaintiff to indicate the category of the case for the purpose of assignment to the appropriate calendar)

Address of Plaintiff: [REDACTED]
 Address of Defendant: 420 Alan Wood Road, Conshohocken, PA 19428
 Place of Accident, Incident or Transaction: Conshohocken, PA and other IKEA offices

RELATED CASE, IF ANY:

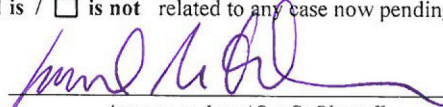
Case Number: 18-CV-00599 Judge: Hon. Anita Brody Date Terminated: _____

Civil cases are deemed related when **Yes** is answered to any of the following questions:

- | | | |
|--|---|-----------------------------|
| 1. Is this case related to property included in an earlier numbered suit pending or within one year previously terminated action in this court? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 2. Does this case involve the same issue of fact or grow out of the same transaction as a prior suit pending or within one year previously terminated action in this court? | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> |
| 3. Does this case involve the validity or infringement of a patent already in suit or any earlier numbered case pending or within one year previously terminated action of this court? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 4. Is this case a second or successive habeas corpus, social security appeal, or pro se civil rights case filed by the same individual? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |

I certify that, to my knowledge, the within case ☒ is / ☐ is not related to any case now pending or within one year previously terminated action in this court except as noted above.

DATE: 08/24/2018


 Attorney-at-Law / Pro Se Plaintiff

32367 (PA)

Attorney I.D. # (if applicable)

CIVIL: (Place a ✓ in one category only)**A. Federal Question Cases:**

- ☐ 1. Indemnity Contract, Marine Contract, and All Other Contracts
☐ 2. FELA
☐ 3. Jones Act-Personal Injury
☐ 4. Antitrust
☐ 5. Patent
☐ 6. Labor-Management Relations
☐ 7. Civil Rights
☐ 8. Habeas Corpus
☐ 9. Securities Act(s) Cases
☐ 10. Social Security Review Cases
☐ 11. All other Federal Question Cases
 (Please specify): _____ Title VII, ADEA, EPA, FMLA

B. Diversity Jurisdiction Cases:

- ☐ 1. Insurance Contract and Other Contracts
☐ 2. Airplane Personal Injury
☐ 3. Assault, Defamation
☐ 4. Marine Personal Injury
☐ 5. Motor Vehicle Personal Injury
☐ 6. Other Personal Injury (Please specify): _____
☐ 7. Products Liability
☐ 8. Products Liability – Asbestos
☐ 9. All other Diversity Cases
 (Please specify): _____

ARBITRATION CERTIFICATION

(The effect of this certification is to remove the case from eligibility for arbitration.)

I, HAROLD M. GOLONER, counsel of record or pro se plaintiff, do hereby certify:

☒ Pursuant to Local Civil Rule 53.2, § 3(c) (2), that to the best of my knowledge and belief, the damages recoverable in this civil action case exceed the sum of \$150,000.00 exclusive of interest and costs:

☒ Relief other than monetary damages is sought.

DATE: 08/24/2018


 Attorney-at-Law / Pro Se Plaintiff

32367 (PA)

Attorney I.D. # (if applicable)

NOTE: A trial de novo will be a trial by jury only if there has been compliance with F.R.C.P. 38.

ClassAction.org

This complaint is part of ClassAction.org's searchable class action lawsuit database and can be found in this post: [Ikea Hit with Former Senior-Level Employee's Class Action Lawsuit Over Alleged Age Discrimination, Retaliation](#)
