



State of New Jersey

DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT

Division of Employer Accounts

Audits & Field Services

P.O. Box 942

Trenton, NJ 08625-0942

(609) 292-2321

Robert Asaro-Angelo
Commissioner

Phil Murphy
Governor

VIA EMAIL CERTIFIED AND REGULAR MAIL

Rajiv Parikh, Esq.

John Vreeland, Esq.

Genova Burns LLC

494 Broad Street

Newark, NJ 07102

RParikh@genovaburns.com

JVreeland@genovaburns.com

Dear Mr. Parikh and Mr. Vreeland:

Enclosed please find the Department of Labor's revised determinations regarding the contributions, penalties, and interest assessed against Uber Technologies, Inc. and/or Raiser, LLC for the years 2014 to 2018 in accordance with the relevant provisions of the Unemployment Compensation Law (UCL) and the Temporary Disability Benefits Law (TDBL). Please note that because the Department has not yet received information regarding the relationship between Uber Technologies, Inc. and Raiser, LLC, both entities have been assessed at their respective rates under N.J.S.A. 43:21-7 and will be held jointly and severally liable for the total outstanding debit unless and until you provide information adequate to determine each entity's ultimate respective liability.

Please note that you may follow the instructions on the Director's letter if you wish to Request a hearing disputing the attached determinations. Please be guided accordingly.

Very Truly Yours,

Evelyn Rivera
Director of Employer Accounts



State of New Jersey

Department of Labor & Workforce Development
Division of Employer Accounts
Chief Auditor's Office
P.O. Box 942
Trenton, NJ 08625-0942
609-292-2321

Phil Murphy
Governor

Robert Asaro-Angelo
Commissioner

November 12, 2019

Uber Technologies Inc.
1455 Market Street 4th Floor
San Francisco, CA 94103

EIN Number: [REDACTED]
Assignment Number: 251645
Auditor/Investigator: Christopher Pfeffer

Dear Sir/Madam,

The above referenced Auditor/Investigator has determined that the Contributions listed below are due under the New Jersey Unemployment and Temporary Disability Insurance Laws based on unreported and/or under-reported wages per the attached Form FS-325, which should be retained by you.

Period(s) and Contributions Below:

2014	\$692,223.26
2014	\$692,223.26
2014	\$519,620.88
2015	\$11,335,722.01
2016	\$23,748,447.43
2017	\$152,828,080.17
2018	\$188,120,514.58

Total Contributions: \$377,936,831.59

Pursuant to the provisions of RS 43:21-14 (c) and/or 12 (d) of the New Jersey Unemployment and Temporary Disability Insurance Laws, the Division of Employer Accounts has assessed the contributions shown above. This assessment is due and payable, along with applicable interest and penalties. If you wish to pay this assessment you may make arrangements for payment by contacting the Field Service Administration Supervisor at (609) 292-2321. If the arrangement for payment of this assessment is not made, the Division of Employer Accounts will proceed with collection action in the manner provided by law.

Please note that our auditor's determination shall be deemed final unless any party with an interest in this matter shall make a written request for a hearing within 30 days after the date of this notice.

You may request a hearing on this determination by completing the enclosed Request for Hearing form. Please provide any reasons for disputing the determination on the form. The request should be returned to the following address:

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Very Truly Yours,

Evelyn Rivera
Director



State of New Jersey

Department of Labor & Workforce Development REQUEST FOR HEARING

EMPLOYER: Uber Technologies Inc.

Assignment # 251645

EIN NO: XXXXXXXXXX

REQUEST FOR HEARING

The Petitioner above disagrees with the notice of determination received from the Director, dated November 12, 2019, as a result of an audit/examination completed by Christopher Pfeffer, and requests a hearing for the reasons stated herein.

Please indicate your reasons for disputing our auditor's determination. In addition, attach all documentation on which you will rely on to support your position. If your reasons and documentation provide a basis for reconsideration of our auditor's determination we will contact you.

Please Note-Letter Attachment Dated

SIGNED _____
(Attorney) or (Owner)

DATE: _____

Official Title _____

Telephone Number () _____

Name and address of person(s) authorized to receive Notice of Hearing

Name _____

Address _____

Return Completed Request To:

Evelyn Rivera, Director
Contested Cases
P.O. Box 942
Trenton, NJ 08625-0942



FS #: 251645

Federal Employer ID: [REDACTED]

Summary of Audit Schedule (FS-325) Report

Auditor Id: 224

Auditor Name: PEPFER, CHRISTOPHER

Uber

Year 2017 Calculated Through Date 11/15/2019

Qtr #	Rate %	Audited Gross	Audited Taxable	EAS Taxable	Over/Under Reported		Contributions	Interest Due	Penalty Due	Total Due	Status	TP
					Taxable	Contributions						
1	6.665	[REDACTED]	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
2	6.665	[REDACTED]	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
3	6.665	[REDACTED]	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
4	6.665	[REDACTED]	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Year Total:			2,292,994.451.12	87,865.48	-2,292,994.451.12	152,828,080.17	41,079,270.98	0.00	0.00	193,907,351.15	Filed	
Year 2018			2,292,994.451.12	87,865.48	-\$2,292,994.451.12	\$152,828,080.17	41,079,270.98	\$0.00	\$0.00	193,907,351.15		
Year 2018			Calculated Through Date				11/15/2019					

Qtr #	Rate %	Audited Gross	Audited Taxable	EAS Taxable	Over/Under Reported		Contributions	Interest Due	Penalty Due	Total Due	Status	TP
					Taxable	Contributions						
1	6.605	[REDACTED]	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
2	6.605	[REDACTED]	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
3	3.305	[REDACTED]	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
4	3.305	[REDACTED]	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Year Total:			5,691,997,415.39	97,334.98	-5,691,997,415.39	188,120,514.58	22,344,766.60	0.00	0.00	210,465,281.18	Filed	
Year Total:			[REDACTED]	[REDACTED]	-\$5,691,997,415.39	\$188,120,514.58	22,344,766.60	\$0.00	\$0.00	210,465,281.18		
Grand Total:			8,542,603,206.85	\$209,265.30	8,542,603,206.85	\$377,936,831.59	81,272,504.51	\$56,170.00	\$56,170.00	459,265,506.10		

I have been advised that the above reflects the adjustment to my account as result of an audit/investigation.

(Signature) _____ (Title) _____ (Date) _____
 To be returned with remittance made payable to: State of New Jersey NJ-927



FS #: 251645

Summary of Audit Schedule (FS-325) Report

Uber

Federal Employer ID: [REDACTED]

Auditor Id: 224

Auditor Name: PFEFFER, CHRISTOPHER

Year 2014 Calculated Through Date 11/15/2019

Qtr #	Rate %	Audited Gross	Audited Taxable	EAS Taxable	Over/Under Taxable	Contributions Reported	Interest Due	Penalty Due	Total Due	Status	TP
1	6.805	[REDACTED]	10,172,274.40	0.00	-10,172,274.40	692,223.26	576,120.11	20,250.00	1,288,593.37	Delinq	
2	6.805	[REDACTED]	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Filed	
3	6.805	[REDACTED]	10,172,274.40	0.00	-10,172,274.40	692,223.26	524,055.93	18,420.00	1,234,699.19	Delinq	
4	6.805	[REDACTED]	7,635,868.87	0.00	-7,635,868.87	519,620.88	373,737.32	17,500.00	910,858.20	Delinq	
Year Total:			\$27,980,417.67	\$0.00	-\$27,980,417.67	\$1,904,067.40	\$1,473,913.36	\$56,170.00	\$3,434,150.76		
Year 2015			Calculated Through Date 11/15/2019								

Qtr #	Rate %	Audited Gross	Audited Taxable	EAS Taxable	Over/Under Taxable	Contributions Reported	Interest Due	Penalty Due	Total Due	Status	TP
1	6.665	[REDACTED]	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2	6.665	[REDACTED]	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
3	6.665	[REDACTED]	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
4	6.665	[REDACTED]	170,078,349.90	0.00	-170,078,349.90	11,335,722.01	6,452,689.72	0.00	17,788,411.73	Filed	
Year Total:			\$170,078,349.90	\$0.00	-\$170,078,349.90	\$11,335,722.01	\$6,452,689.72	\$0.00	\$17,788,411.73	Filed	
Year 2016			Calculated Through Date 11/15/2019								

Qtr #	Rate %	Audited Gross	Audited Taxable	EAS Taxable	Over/Under Taxable	Contributions Reported	Interest Due	Penalty Due	Total Due	Status	TP
1	6.605	[REDACTED]	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2	6.605	[REDACTED]	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
3	6.605	[REDACTED]	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
4	6.605	[REDACTED]	359,552,572.77	24,064.84	-359,552,572.77	23,748,447.43	9,921,863.85	0.00	33,670,311.28	Filed	
Year Total:			\$359,552,572.77	\$24,064.84	-\$359,552,572.77	\$23,748,447.43	\$9,921,863.85	\$0.00	\$33,670,311.28	Filed	

I have been advised that the above reflects the adjustment to my account as result of an audit/investigation.

(Signature)

(Title)

(Date)

To be returned with remittance made payable to: State of New Jersey NJ-927



State of New Jersey

Department of Labor & Workforce Development
Division of Employer Accounts
Chief Auditor's Office
P.O. Box 942
Trenton, NJ 08625-0942
609-292-2321

Phil Murphy
Governor

Robert Asaro-Angelo
Commissioner

November 12, 2019

Rasier LLC
1455 Market Street Ste 400
San Francisco, CA 94103

EIN Number: [REDACTED]
Assignment Number: 248903
Auditor/Investigator: Christopher Pfeffer

Dear Sir/Madam,

The above referenced Auditor/Investigator has determined that the Contributions listed below are due under the New Jersey Unemployment and Temporary Disability Insurance Laws based on unreported and/or under-reported wages per the attached Form FS-325, which should be retained by you.

Period(s) and Contributions Below:

2014	\$372,626.78
2014	\$372,626.78
2014	\$372,626.78
2014	\$226,578.70
2015	\$2,292,266.54
2015	\$2,292,266.54
2015	\$2,292,266.54
2015	\$1,057,355.40
2016	\$4,693,594.28
2016	\$4,693,594.28
2016	\$4,082,051.05
2016	\$2,153,927.41
2017	\$24,216,865.47
2017	\$24,216,865.47
2017	\$39,706,157.51
2017	\$33,709,697.62
2018	\$96,873,541.76
2018	\$96,873,541.76
2018	\$96,873,541.76
2018	\$85,335,803.99

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Total Contributions: \$522,707,766.42

Pursuant to the provisions of RS 43:21-14 (c) and/or 12 (d) of the New Jersey Unemployment and Temporary Disability Insurance Laws, the Division of Employer Accounts has assessed the contributions shown above. This assessment is due and payable, along with applicable interest and penalties. If you wish to pay this assessment you may make arrangements for payment by contacting the Field Service Administration Supervisor at (609) 292-2321. If the arrangement for payment of this assessment is not made, the Division of Employer Accounts will proceed with collection action in the manner provided by law.

Please note that our auditor's determination shall be deemed final unless any party with an interest in this matter shall make a written request for a hearing within 30 days after the date of this notice.

You may request a hearing on this determination by completing the enclosed Request for Hearing form. Please provide any reasons for disputing the determination on the form. The request should be returned to the following address:

Evelyn Rivera, Director
Department of Labor and Workforce Development
Chief Auditor's Office
P.O. Box 942
Trenton, NJ 08625-0942

Very Truly Yours,

Evelyn Rivera
Director



State of New Jersey
Department of Labor & Workforce Development
REQUEST FOR HEARING

EMPLOYER: Rasier LLC

Assignment # 248903

EIN NO: XXXXXXXXXX

REQUEST FOR HEARING

The Petitioner above disagrees with the notice of determination received from the Director, dated November 12, 2019, as a result of an audit/examination completed by Christopher Pfeffer, and requests a hearing for the reasons stated herein.

Please indicate your reasons for disputing our auditor's determination. In addition, attach all documentation on which you will rely on to support your position. If your reasons and documentation provide a basis for reconsideration of our auditor's determination we will contact you.

Please Note-Letter Attachment Dated

November 12, 2019

SIGNED _____
 (Attorney) or (Owner)

DATE: _____

Official Title _____

Telephone Number () _____

Name and address of person(s) authorized to receive Notice of Hearing

Name _____
 Address _____

Return Completed Request To:

Evelyn Rivera, Director
 Contested Cases
 P.O. Box 942
 Trenton, NJ 08625-0942



FS #: 248903

Federal Employer ID: [REDACTED]

Summary of Audit Schedule (FS-325) Report

Auditor Id: 224

Auditor Name: PFEFFER, CHRISTOPHER

Year 2014 Calculated Through Date 11/15/2019

Otr #	Rate %	Audited Gross	Audited Taxable	EAS Taxable	Over/Under Reported		Contributions	Interest Due	Penalty Due	Total Due	Status	TP
					Taxable	Taxable						
1	4.805	[REDACTED]	7,754,979.99	0.00	-7,754,979.99	0.00	372,626.78	310,127.95	20,250.00	703,004.73	Delinq	
2	4.805	[REDACTED]	7,754,979.99	0.00	-7,754,979.99	0.00	372,626.78	296,191.34	19,340.00	688,158.12	Delinq	
3	4.805	[REDACTED]	7,754,979.99	0.00	-7,754,979.99	0.00	372,626.78	282,101.58	18,420.00	673,148.36	Delinq	
4	4.805	[REDACTED]	4,715,477.71	0.00	-4,715,477.71	0.00	226,578.70	162,966.73	17,500.00	407,045.43	Delinq	
Year Total:			\$27,980,417.68	\$0.00	-\$27,980,417.68	\$0.00	\$1,344,459.04	\$1,051,387.60	\$75,510.00	\$2,471,356.64	Delinq	
Year 2015			Calculated Through Date 11/15/2019									

Otr #	Rate %	Audited Gross	Audited Taxable	EAS Taxable	Over/Under Reported		Contributions	Interest Due	Penalty Due	Total Due	Status	TP
					Taxable	Taxable						
1	4.665	[REDACTED]	49,137,546.43	0.00	-49,137,546.43	0.00	2,292,266.54	1,563,921.77	16,600.00	3,872,788.31	Delinq	
2	4.665	[REDACTED]	49,137,546.43	0.00	-49,137,546.43	0.00	2,292,266.54	1,478,188.71	15,690.00	3,786,145.25	Delinq	
3	4.665	[REDACTED]	49,137,546.43	0.00	-49,137,546.43	0.00	2,292,266.54	1,391,513.53	14,770.00	3,698,550.07	Delinq	
4	4.665	[REDACTED]	22,665,710.61	0.00	-22,665,710.61	0.00	1,057,355.40	601,883.70	13,850.00	1,673,089.10	Delinq	
Year Total:			\$170,078,349.90	\$0.00	-\$170,078,349.90	\$0.00	\$7,934,155.02	\$5,035,507.71	\$60,910.00	\$13,030,572.73	Delinq	
Year 2016			Calculated Through Date 11/15/2019									

Otr #	Rate %	Audited Gross	Audited Taxable	EAS Taxable	Over/Under Reported		Contributions	Interest Due	Penalty Due	Total Due	Status	TP
					Taxable	Taxable						
1	4.605	[REDACTED]	101,923,871.28	0.00	-101,923,871.28	0.00	4,693,594.28	2,490,139.51	12,940.00	7,196,673.79	Delinq	
2	4.605	[REDACTED]	101,923,871.28	0.00	-101,923,871.28	0.00	4,693,594.28	2,315,021.51	12,030.00	7,020,645.79	Delinq	
3	4.005	[REDACTED]	101,923,871.28	0.00	-101,923,871.28	0.00	4,082,051.05	1,859,415.07	11,110.00	5,952,576.12	Delinq	
4	4.005	[REDACTED]	53,780,958.93	0.00	-53,780,958.93	0.00	2,153,927.41	899,889.33	10,190.00	3,064,006.74	Delinq	
Year Total:			\$859,552,572.77	\$0.00	-\$859,552,572.77	\$0.00	\$15,623,167.02	\$7,564,465.42	\$46,270.00	\$23,233,902.44	Delinq	

I have been advised that the above reflects the adjustment to my account as result of an audit/investigation.

(Signature)

(Title)

To be returned with remittance made payable to: State of New Jersey NJ-927

(Date)



FS #: 248903

Federal Employer ID: [REDACTED]

Summary of Audit Schedule (FS-325) Report

Auditor Id: 224

Auditor Name: PFEFFER, CHRISTOPHER

Year 2017 Calculated Through Date 11/15/2019

Ort #	Rate %	Audited Gross	Audited Taxable	EAS Taxable	Over/Under Taxable	Contributions	Interest Due	Penalty Due	Total Due	Status	TP
1	4.065	[REDACTED]	595,740,847.95	0.00	-595,740,847.95	24,216,865.47	9,246,459.36	9,290.00	33,472,614.83	Delinq	
2	4.065	[REDACTED]	595,740,847.95	0.00	-595,740,847.95	24,216,865.47	8,340,724.37	8,380.00	32,565,969.84	Delinq	
3	6.665	[REDACTED]	595,740,847.95	0.00	-595,740,847.95	39,706,127.51	12,174,136.93	7,460.00	51,887,724.44	Delinq	
4	6.665	[REDACTED]	505,771,907.27	0.00	-505,771,907.27	33,709,697.62	9,060,964.46	6,546.00	42,777,202.08	Delinq	
Year Total:			2,292,994,451.12	\$0.00	-\$2,292,994,451.12	\$121,849,556.07	38,822,285.12	\$31,670.00	160,703,511.19		
Year 2018			Calculated Through Date 11/15/2019								

Ort #	Rate %	Audited Gross	Audited Taxable	EAS Taxable	Over/Under Taxable	Contributions	Interest Due	Penalty Due	Total Due	Status	TP
1	6.605	[REDACTED]	1,466,669,822.32	0.00	-1,466,669,822.32	96,873,541.76	22,455,674.47	5,640.00	119,334,856.23	Delinq	
2	6.605	[REDACTED]	1,466,669,822.32	0.00	-1,466,669,822.32	96,873,541.76	18,832,507.14	4,730.00	115,710,778.90	Delinq	
3	6.605	[REDACTED]	1,466,669,822.32	0.00	-1,466,669,822.32	96,873,541.76	15,169,524.78	3,810.00	112,046,876.54	Delinq	
4	6.605	[REDACTED]	1,291,987,948.43	0.00	-1,291,987,948.43	85,335,803.99	10,136,101.46	2,890.00	95,474,795.45	Delinq	
Year Total:			5,691,997,415.69	\$0.00	-\$5,691,997,415.69	\$375,956,429.27	66,593,807.85	\$17,070.00	442,567,307.12		
Grand Total:			8,542,603,206.86	\$0.00	-\$8,542,603,206.86	\$522,707,766.42	19,067,453.70	\$231,430.00	642,006,650.12		

I have been advised that the above reflects the adjustment to my account as result of an audit/investigation.

(Signature) _____ (Title) _____ (Date) _____
 To be returned with remittance made payable to: State of New Jersey NJ-927