

# Exhibit 14





**U.S. Department of Labor**  
Occupational Safety and Health Administration

## If You Need Help...

If you need help deciding whether a case is recordable, or if you have questions about the information in this package, feel free to contact us. We'll gladly answer any questions you have.

▼ Visit us online at [www.osha.gov](http://www.osha.gov)

▼ Call your OSHA Regional office and ask for the recordkeeping coordinator

or

▼ Call your State Plan office

### Federal Jurisdiction

Region 1 - 617 / 565-9860  
Connecticut; Massachusetts; Maine;  
New Hampshire; Rhode Island

Region 2 - 212 / 337-2378  
New York; New Jersey

Region 3 - 215 / 861-4900  
DC; Delaware; Pennsylvania; West Virginia

Region 4 - 678 / 237-0400  
Alabama; Florida; Georgia; Mississippi

Region 5 - 312 / 353-2220  
Illinois; Ohio; Wisconsin

Region 6 - 972 / 850-4145  
Arkansas; Louisiana; Oklahoma; Texas

Region 7 - 816 / 283-8745  
Kansas; Missouri; Nebraska

Region 8 - 720 / 264-6550  
Colorado; Montana; North Dakota; South  
Dakota

Region 9 - 415 / 625-2547

Region 10 - 206 / 553-5930  
Idaho

### State Plan States

Alaska - 907 / 269-4957

Arizona - 602 / 542-5795

California - 415 / 703-5100

\*Connecticut - 860 / 566-4380

Hawaii - 808 / 586-9100

\*Illinois - 217 / 782-6206

Indiana - 317 / 232-2688

Iowa - 515 / 281-3661

Kentucky - 502 / 564-3070

Maryland - 410 / 527-4465

Michigan - 517 / 322-1848

Minnesota - 651 / 284-5050

Nevada - 702 / 486-9020

\*New Jersey - 609 / 984-1389

New Mexico - 505 / 827-4230

\*New York - 518 / 457-2574

North Carolina - 919 / 807-2875

Oregon - 503 / 378-3272

Puerto Rico - 787 / 754-2172

South Carolina - 803 / 734-9669

Tennessee - 615 / 741-2793

Utah - 801 / 530-6901

Vermont - 802 / 828-2765

Virginia - 804 / 786-6613

\*Virgin Islands - 340 / 772-1315

Washington - 360 / 902-5554

Wyoming - 307 / 777-7786

\*Public Sector only





**U.S. Department of Labor**  
Occupational Safety and Health Administration

## Optional

# Worksheet to Help You Fill Out the Summary

At the end of the year, OSHA requires you to enter the average number of employees and the total hours worked by your employees on the summary. If you don't have these figures, you can use the information on this page to estimate the numbers you will need to enter on the Summary page at the end of the year.

### How to figure the average number of employees who worked for your establishment during the year:

- 1 Add the total number of employees your establishment paid in all pay periods during the year. Include all employees: full-time, part-time, temporary, seasonal, salaried, and hourly.

The number of employees paid in all pay periods =

1

- 2 Count the number of pay periods your establishment had during the year. Be sure to include any pay periods when you had no employees.

The number of pay periods during the year =

2

- 3 Divide the number of employees by the number of pay periods.

$\frac{1}{2} = 3$

- 4 Round the answer to the next highest whole number. Write the rounded number in the blank marked *Annual average number of employees*.

The number rounded =

4

For example, Acme Construction figured its average employment this way:

In this pay period ... Acme paid this many employees ...		
1	10	1
2	0	2
3	15	2
4	30	3
5	40	3
▼	26	4
24	20	4
25	15	4
26	+10	4
	830	

Number of employees paid = 830

Number of pay periods = 26

$830 \div 26 = 31.92$

31.92 rounds to 32

32 is the annual average number of employees

### How to figure the total hours worked by all employees:

Include hours worked by salaried, hourly, part-time and seasonal workers, as well as hours worked by other workers subject to day to day supervision by your establishment (e.g., temporary help services workers).

Do not include vacation, sick leave, holidays, or any other non-work time, even if employees were paid for it. If your establishment keeps records of only the hours paid or if you have employees who are not paid by the hour, please estimate the hours that the employees actually worked.

If this number isn't available, you can use this optional worksheet to estimate it.

### Optional Worksheet

Find the number of full-time employees in your establishment for the year.

$\times$  Multiply by the number of work hours for a full-time employee in a year.

This is the number of full-time hours worked.

$+$  Add the number of any overtime hours as well as the hours worked by other employees (part-time, temporary, seasonal)

Round the answer to the next highest whole number. Write the rounded number in the blank marked *Total hours worked by all employees last year*.

Save Input

Reset

**Note: You can type input into this form and save it.**  
Because the forms in this recordkeeping package are "fillable/rewritable" PDF documents, you can type into the input form fields and then save your inputs using the free Adobe PDF Reader. In addition, the forms are programmed to auto-calculate as appropriate.

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## Log of Work-Related Injuries and Illnesses

**Note:** You can type input fields into the forms. Because the forms in this record-keeping package are "fillable/writable" documents, you can type into the input form fields and then save your inputs using the free **Adobe PDF Reader**. In addition, the forms are programmed to auto-calculate as appropriate.

**Year 20**  
**U.S. Department of Labor**  
**Occupational Safety and Health Administration**

Form approved OMB no. 1218-0176

Establishment name \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_

[illegible]

### Add a Form Page





U.S. Department of Labor  
Occupational Safety and Health Administration

# How to Fill Out the Log

The *Log of Work-Related Injuries and Illnesses* is used to classify work-related injuries and illnesses and to note the extent and severity of each case. When an incident occurs, use the *Log* to record specific details about what happened and how it happened.

If your company has more than one establishment or site, you must keep separate records for each physical location that is expected to remain in operation for one year or longer.

If you need additional copies of the *Log*, you may photocopy the printout or insert additional form pages in the PDF, and then use as many as you need.

The *Summary* — a separate form — shows the work-related injury and illness totals for the year in each category. At the end of the year, count the number of incidents in each category and transfer the totals from the *Log* to the *Summary*. Then post the *Summary* in a visible location so that your employees are aware of injuries and illnesses occurring in their workplace.

**You don't post the Log. You post only the Summary at the end of the year.**

**Note:** Because the forms in this recordkeeping package are "fillable/writable" PDF documents, you can type into the input form fields and then save your inputs using the [free Adobe PDF Reader](#). In addition, the forms are programmed to auto-calculate as appropriate.

## OSHA's Form 300 (Rev. 01/2004) Log of Work-Related Injuries and Illnesses

This form records information relating to work-related injuries and illnesses that occur in your establishment. It is used to determine the frequency and severity of work-related injuries and illnesses, and to identify areas for improvement. It is also used to determine the frequency and severity of work-related injuries and illnesses, and to identify areas for improvement. It is also used to determine the frequency and severity of work-related injuries and illnesses, and to identify areas for improvement.

**Attention:** This form contains information relating to confidential health and safety data. It is not to be released to the public without the express written consent of the employer. It is not to be used for any other purpose.

Year 20  
U.S. Department of Labor  
Occupational Safety and Health Administration  
Form OSHA-300 (Rev. 01/2004)

Identify the person		Describe the case		Classify the case		Enter the number of days the injured or ill worker was lost or restricted in work		Select the injury or illness	
(A) Case no.	(B) Employee's name	(C) Job title (e.g., Welder)	(D) Date of injury or illness	(E) Where the event occurred (e.g., Loading dock with no fall protection)	(F) Describe injury or illness, part of body affected, or condition (e.g., Broken right arm, 1st finger bent at right angle)	(G) Injury or illness category	(H) Days lost or restricted in work	(I) Days lost or restricted in work	(J) Select the injury or illness
1	Mark Rogers	Welder	5/1/25	Warehouse	fracture, left arm and left leg, full front loader	(1)	12 days	12 days	(1) (2) (3) (4) (5) (6)
2	Shawn Alexander	Assembly man	7/1/25	Painting dock	poisoning from lead fumes	(2)	7 days	7 days	(1) (2) (3) (4) (5) (6)
3	Sam Smiley	Production	8/1/25	2nd floor stairway	broken left foot, 2nd stair down	(3)	3 days	3 days	(1) (2) (3) (4) (5) (6)
4	Ralph Bonilla	Laborer	9/1/25	packaging dept.	back strain lifting box	(4)	2 days	2 days	(1) (2) (3) (4) (5) (6)
5	Jared Daniels	Machine op.	10/1/25	production floor	hurt on eye	(5)	1 day	1 day	(1) (2) (3) (4) (5) (6)
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									

Be as specific as possible. You can use two lines if you need more room.

Revise the log if the injury or illness progresses and the outcome is more serious than you originally recorded for the case. Cross out, erase, or white-out the original entry if hard copy. (If using the PDF's fillable form feature, simply change your selections. You can also clear the entire case entry from the Log using the Reset button.)

Choose ONLY ONE of these categories. Classify the case by recording the most serious outcome of the case, with column G (Death) being the most serious and column J (Other recordable cases) being the least serious.

Note whether the case involves an injury or an illness.





## Optional

# Calculating Injury and Illness Incidence Rates

### What is an incidence rate?

An incidence rate is the number of recordable injuries and illnesses occurring among a given number of full-time workers (usually 100 full-time workers) over a given period of time (usually one year). To evaluate your firm's injury and illness experience over time or to compare your firm's experience with that of your industry as a whole, you need to compute your incidence rate. Because a specific number of workers and a specific period of time are involved, these rates can help you identify problems in your workplace and/or progress you may have made in preventing work-related injuries and illnesses.

### How do you calculate an incidence rate?

You can compute an occupational injury and illness incidence rate for all recordable cases or for cases that involved days away from work for your firm quickly and easily. The formula requires that you follow instructions in paragraph (a) below for the total recordable cases or those in paragraph (b) for cases that involved days away from work, and for both rates the instructions in paragraph (c).

(a) To find out the total number of recordable injuries and illnesses that occurred during the year, count the number of line entries on your OSHA Form 300, or refer to the OSHA Form 300A and sum the entries for columns (G), (H), (I), and (J).

(b) To find out the number of injuries and illnesses that involved days away from work, count the number of line entries on your OSHA Form 300 that received a check mark in column (H), or refer to the entry for column (H) on the OSHA Form 300A.

(c) The number of hours all employees actually worked during the year. Refer to OSHA Form 300A and optional worksheet to calculate this number.

You can compute the incidence rate for all recordable cases of injuries and illnesses using the following formula:

Total number of injuries and illnesses X 200,000 +  
Number of hours worked by all employees = Total  
recordable case rate

(The 200,000 figure in the formula represents the number of hours 100 employees working 40 hours per week, 50 weeks per year would work, and provides the standard base for calculating incidence rates.)

You can compute the incidence rate for recordable cases involving days away from work, days of restricted work activity or job transfer (DART) using the following formula:

(Number of entries in column H + Number of entries in column I) X 200,000 + Number of hours worked by all employees = DART incidence rate

You can use the same formula to calculate incidence rates for other variables such as cases involving restricted work activity (column (I) on Form 300A), cases involving skin disorders (column (M-2) on Form 300A), etc. Just substitute the appropriate total for these cases, from Form 300A, into the formula in place of the total number of injuries and illnesses.

### What can I compare my incidence rate to?

The Bureau of Labor Statistics (BLS) conducts a survey of occupational injuries and illnesses each year and publishes incidence rate data by

various classifications (e.g., by industry, by employer size, etc.). You can obtain these published data at [www.bls.gov/iif](http://www.bls.gov/iif) or by calling a BLS Regional Office.

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## Worksheet

Total number of  
injuries and illnesses

X 200,000

+

Number of  
hours worked  
by all employees

=

Total recordable  
case rate

Number of entries in  
Column H + Column I

X 200,000

+

Number of  
hours worked  
by all employees

=

DART incidence  
rate

Save Input

Reset





## Classifying illnesses

### Skin diseases or disorders

Skin diseases or disorders are illnesses involving the worker's skin that are caused by work exposure to chemicals, plants, or other substances.

**Examples:** Contact dermatitis, eczema, or rash caused by primary irritants and sensitizers or poisonous plants; oil acne; friction blisters; chronic ulcers; inflammation of the skin.

### Respiratory conditions

Respiratory conditions are illnesses associated with breathing hazardous biological agents, chemicals, dust, gases, vapors, or fumes at work.

**Examples:** Silicosis, asbestosis, pneumonitis, pharyngitis, rhinitis or acute congestion; farmer's lung, beryllium disease, tuberculosis, occupational asthma, reactive airways dysfunction syndrome (RADS), chronic obstructive pulmonary disease (COPD), hypersensitivity pneumonitis, toxic inhalation injury, such as metal fume fever, chronic obstructive bronchitis, and other pneumoconioses.

### Poisoning

Poisoning includes disorders evidenced by abnormal concentrations of toxic substances in blood, other tissues, other bodily fluids, or the breath that are caused by the ingestion or absorption of toxic substances into the body.

**Examples:** Poisoning by lead, mercury, cadmium, arsenic, or other metals; poisoning by carbon monoxide, hydrogen sulfide, or other gases; poisoning by benzene, benzol, carbon tetrachloride, or other organic solvents; poisoning by insecticide sprays, such as parathion or lead arsenate; poisoning by other chemicals, such as formaldehyde.

### Hearing Loss

Noise-induced hearing loss is defined for recordkeeping purposes as a change in hearing threshold relative to the baseline audiogram of an average of 10 dB or more in either ear at 2000, 3000 and 4000 hertz, and the employee's total hearing level is 25 decibels (dB) or more above audiometric zero (also averaged at 2000, 3000, and 4000 hertz) in the same ear(s).

### All other illnesses

All other occupational illnesses.

**Examples:** Heartstroke, sunstroke, heat exhaustion, heat stress and other effects of environmental heat; freezing, frostbite, and other effects of exposure to low temperatures; decompression sickness; effects of ionizing radiation (isotopes, x-rays, radium); effects of nonionizing radiation (welding flash, ultra-violet rays, lasers); anthrax; bloodborne pathogenic diseases, such as AIDS, HIV, hepatitis B or hepatitis C; brucellosis; malignant or benign tumors; histoplasmosis; coccidioidomycosis.

## When must you post the Summary?

You must post the *Summary* only — not the *Log* — by February 1 of the year following the year covered by the form and keep it posted until April 30 of that year.

## How long must you keep the Log and Summary on file?

You must keep the *Log* and *Summary* for 5 years following the year to which they pertain.

## Do you have to send these forms to OSHA at the end of the year?

No. You do not have to send the completed forms to OSHA unless specifically asked to do so.

## How can we help you?

If you have a question about how to fill out the *Log*,

▼ visit us online at [www.osha.gov](http://www.osha.gov) or  
▼ call your local OSHA office.