



# OSHA RECORDKEEPING REQUIREMENTS



# RECORDKEEPING REQUIREMENTS

Pursuant to the Occupational Safety and Health Administration's (OSHA) recordkeeping regulation, certain covered employers are required to prepare and maintain records of serious occupational injuries and illnesses. This information is important for employers, workers, and OSHA in evaluating the safety of a workplace, understanding industry hazards, and implementing worker protections to reduce and eliminate hazards.

## Employers Required to Keep Records

### Partial Exemption for Employers with 10 or Fewer Employees

An employer in any industry who employed no more than 10 employees at any time during the preceding calendar year is not required to maintain OSHA records of occupational illnesses and injuries during the current year unless requested to do so in writing by OSHA or the Bureau of Labor Statistics (BLS).

If an employer has 11 or more workers at any given time during that year, the employer is not eligible for the small employer exemption in the following year. This total includes all workers employed by the business. All individuals who are "employees" under the Occupational Safety and Health Act (OSH Act) are counted in the total; the count includes all full-time, part-time, temporary, and seasonal employees. For businesses that are sole proprietorships or partnerships, the owners and partners would not be considered employees and would not be counted. Similarly, for family farms, family members are not counted as employees. However, in a corporation, corporate officers who receive payment for their services are considered employees.

### Partial Exemption for Establishments in Certain Industries

OSHA regulations also provide a partial exemption for certain low-hazard industries. To determine if an employer meets the requirements for this exemption, an employer must determine their North American Industry Classification System (NAICS) code number. Employers may determine their NAICS code by one of the following methods:

1. Using the search feature on the [U.S. Census Bureau NAICS main webpage](#). In the search box for the most recent NAICS, the employer may enter a keyword (primary business activity) that describes the business.
2. Viewing the most recent complete NAICS tables on the [U.S. Census Bureau NAICS main webpage](#). Select the two-digit sector code and choose a six-digit industry code to read its definition.
3. Using an old SIC code to find the employer's NAICS code using the detailed conversion tables on the [U.S. Census Bureau Concordances page](#).
4. Contacting the nearest [OSHA office](#) or [state agency](#) for help.

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Once the employer has identified its NAICS code, the employer can use the [Partially Exempt Industries Table](#) to determine if its industry is exempt from the recordkeeping rule.

**Note:** Effective January 1, 2015, there is a new list of industries that is partially exempt from maintaining OSHA records. The previous list of partially exempt industries was based on the old Standard Industrial Classification (SIC) system and injury and illness data from the Bureau of Labor Statistics (BLS) from 1996, 1997, and 1998. The new list of partially exempt industries is based on the [North American Industry Classification System \(NAICS\)](#) and injury and illness data from the BLS from 2007, 2008, and 2009.

**Important:** States with OSHA-approved plans may require employers to keep records for the state, even though employers are within an industry that is exempted from doing so under OSHA regulations.

## Recording Injuries and Illnesses

Any work-related injury or illness that meets certain severity criteria must be entered into the relevant OSHA forms within seven calendar days of learning about its occurrence.

### Injury or Illness

OSHA defines an *injury or illness* as an abnormal condition or disorder. Injuries and illnesses include cases such as cuts, fractures, sprains, skin diseases, or respiratory conditions. For OSHA recordkeeping purposes, an injury or illness can also consist of only subjective symptoms such as aches or pain.

Exposures that do not result in signs or symptoms are not considered injuries or illnesses and should therefore not be recorded on the OSHA forms. For example, if an employee is exposed to chlorine and does not exhibit any signs or symptoms due to the exposure, the case would not be recorded, even if it involved prophylactic (preventative) medical treatment.

### Work Related

For OSHA recordkeeping purposes, *work related* injuries or illnesses are caused, contributed to, or significantly aggravated by events or exposures in the work environment. Work-relatedness is presumed for injuries and illnesses occurring in the workplace or in locations where the employee is located as a condition of employment. Note that if work makes any contribution to the injury or illness, it is considered work-related for OSHA recordkeeping purposes.

There are certain activities that occur in the work environment that OSHA [does not consider work related](#). For example, injuries resulting directly from eating, drinking, or preparing one's own food at the workplace are not considered work related.

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## Severity

Work-related injuries and illnesses that result in the following must be recorded on OSHA forms:

- › Death.
- › Loss of consciousness.
- › Days away from work.
- › Restricted work activity or transfer to another job.
- › Medical treatment beyond first aid.

## OSHA Forms

The OSHA injury and illness [recordkeeping forms](#) are:

- › OSHA Form 300, *Log of Work-Related Injuries and Illnesses*.
- › OSHA Form 300A, *Summary of Work-Related Injuries and Illnesses*.
- › OSHA Form 301, *Injury and Illness Incident Report*.

**Form 300** is used to classify work-related injuries and illnesses and to note the extent and severity of each case. When an incident occurs, employers should use Form 300 to record specific details about what happened and how it happened. An employer must prepare and maintain a separate log for each facility.

**Form 300A** is completed after the end of the year and summarizes the number of recordable occupational injuries and illnesses for the calendar year. This form must be posted in a common area for viewing from February 1 to April 30 of each year.

**Form 301**, or equivalent, must be filled out within seven calendar days after an employer receives information that a recordable work-related injury or illness has occurred. Some state workers' compensation, insurance, or other reports may be acceptable substitutes. To be considered an equivalent form, any substitute must contain all the information asked for on this form.

## Retention

Employers must retain OSHA forms on file for five years following the year to which they pertain. Employers must also update the Form 300 with any changes that may occur to the recorded cases during that period.

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## Access to Records

Employers must make the forms available to employees, former employees, their representatives, and to OSHA officials upon request. (Note, however, that both the Form 300 and Form 301 incident reports will include information relating to employee health and thus can only be used in a manner that protects confidentiality to the extent possible while promoting occupational safety and health.)

## Common Mistakes when Maintaining OSHA Forms

The following are common mistakes most often found when employers complete OSHA 300, 301, and 300A forms:

1. Failure to keep the log.
2. Failure to post the summary log from February 1 to April 30.
3. Failure to include a unique case number on Form 300 and the same case number on Form 301, or wherever is appropriate on the 301-equivalent form, in place of an employee identifier.
4. Failure to provide a detailed description of injury.
5. Marking more than one column for classifying the case.
6. Incorrectly entering the number of scheduled workdays missed.
7. Incorrect addition resulting unequal totals on the log and summary.
8. Failure to get summary signed by the highest-ranking person at the site.
9. Confusing OSHA-recordable injuries with workers' compensation claims.
10. Recording every injury or illness, and ensuring all incidents meet the OSHA recordable requirements.

# OSHA 300 Q&A

**Q:** Under OSHA 300 log reporting regulations, when an employee has 365 days of work restrictions, is this capped at the 180-day count, similar to absences?

**A:** Yes, under OSHA requirements (29 C.F.R. § 1904.7(b)(3)(vii)), absences and/or days of restricted work (Column K and L on the OSHA 300 log) need to be counted to a maximum of 180 days individually or combined. For cases that involve one or more days away from work, place a check mark in column H on the OSHA Form 300 and enter the number of calendar days the employee was under work modification (light duty) or away from work under the respective column. Then note in column M whether the case involves an injury or an illness.

When counting days, be sure to count the days the employee would not have been able to work regardless of whether he or she was scheduled to work, including weekends and holidays. Do not count the day of the injury. If the day count reaches 180 calendar days in Column K or L, individually or combined, you may stop counting subsequent days.

**Q:** We conduct hearing tests on employees and record any discovered hearing loss on our OSHA 300 log. Are we required to conduct tests on our contingent employees, and if so, should we report those hearing losses differently?

**A:** When a staffing agency supplies temporary workers to a business, typically the staffing agency and the employer (also known as the host employer) are joint employers of those workers. Both employers are responsible to some degree for determining the conditions of employment and for complying with the law.

In this joint employment structure, questions regarding which employer is responsible for particular safety and health protections are common. OSHA's [Temporary Worker Initiative bulletin](#) addresses how to identify who is responsible for recording work-related injuries and illnesses of temporary workers on the OSHA 300 log. Injuries and illnesses should be recorded on only one employer's injury and illness log. In most cases, the host employer is the one responsible for recording the injuries and illnesses of temporary (or contingent) workers.

**Q:** We have 125 employees in six offices. Are we required to post a separate OSHA 300 log for each office, or can we post a corporate log that compiles all incidents and all hours worked?

**A:** According to OSHA, "employers must keep a 300 Log for each establishment or site. If you have more than one establishment, you must keep a separate log for each physical location that is expected to be in operation for one year or longer. The term *establishment* means a single physical location where business is conducted or where services or operations are performed. Where distinctly separate activities are performed at a single physical location, each activity is to be treated as a separate establishment. Typically, an establishment as used in this part refers to a field activity, regional office, area office, installation, or facility."

Resource: [https://www.osha.gov/pls/oshaweb/owadisp.show\\_document?p\\_table=STANDARDS&p\\_id=11264](https://www.osha.gov/pls/oshaweb/owadisp.show_document?p_table=STANDARDS&p_id=11264)

# OSHA 300 Q&A

**Q:** Should we report the poor results from a company-conducted hearing test on our OSHA 300 log for the temporary agency employees working here?

**A:** If the tests/results are an occupational requirement for your regular and/or temporary agency employees performing duties under your supervision, then those results would need to be recorded on your OSHA 300 report.

According to OSHA instructions for the OSHA 300 log regarding temporary agency employees:

[29 C.F.R. § 1904.31\(a\)](#)

*Basic requirement.* You must record on the OSHA 300 Log the recordable injuries and illnesses of all employees on your payroll, whether they are labor, executive, hourly, salary, part-time, seasonal, or migrant workers. You also must record the recordable injuries and illnesses that occur to employees who are not on your payroll if you supervise these employees on a day-to-day basis. If your business is organized as a sole proprietorship or partnership, the owner or partners are not considered employees for recordkeeping purposes.

**Q:** Do we have to record work related injuries on the OSHA 300 log that were claimed after an employee's termination date and that were also denied by our workers' compensation carrier?

**A:** A work related injury sustained by an employee must be reported on the OSHA 300 log, even if the injury is not reported until after employment has terminated. OSHA reporting and workers' compensation claim determination are separate events. You may want to retain a notation on your file copy as to the specific entry detailing that it was not found to be a covered event under workers' compensation, although it would not change the reporting event to the 300 log.



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