



Table of Contents

OSHA Recordkeeping and Reporting Requirements	2
Recordkeeping Requirements	2
Small Employer Exemption	2
Partial Exemption for Establishments in Certain Industries	2
Maintaining and Posting Records	3
Electronic Submission of Records	3
Reporting Requirements	3
Mandatory Reporting–Fatalities and Severe Injuries	4
What to Report	4
Employee Involvement	4
Retention	5
OSHA Forms	5
Common Mistakes when Maintaining OSHA Forms	5
Retaliation	6

OSHA Recordkeeping and Reporting Requirements

Recordkeeping Requirements

Many employers with more than 10 employees are required to keep a record of serious work-related injuries and illnesses. A **recordable injury or illness** is any of the following:

- Work-related fatality
- Work-related injury or illness that results in loss of consciousness, days away from work, restricted work, or transfer to another job
- Work-related injury or illness requiring medical treatment beyond first aid
- Work-related diagnosed case of cancer, chronic irreversible diseases, fractured or cracked bones or teeth, and punctured eardrums

However, certain low-risk industries are exempted and minor injuries requiring only first aid are not required to be recorded. Examples of **first aid** are as follows:

- Using a non-prescription medication at nonprescription strength
- Administering tetanus immunizations (other immunizations, such as Hepatitis B vaccine or rabies vaccine, are considered medical treatment)
- Cleaning, flushing or soaking wounds on the surface of the skin
- Using wound coverings such as bandages, gauze pads, etc or using butterfly bandages
- Using hot or cold therapy
- Drinking fluids for relief of heat stress

There are also separate recording criteria for work-related cases involving needle sticks and sharps injuries, medical removal, hearing loss, and tuberculosis.

Small Employer Exemption

Under the small employer exemption, employers with no more than 10 employees at any time during the preceding calendar year are 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).

Employers with 11 or more workers at any given time during the year are not eligible for the small employer exemption in the following year. This total includes all workers employed by the business, including full-time, part-time, temporary, and seasonal employees. However, the owners and partners of sole proprietorships or partnerships are not considered employees and would not be counted. Similarly, family members on family farms are not counted as employees. Alternatively, corporate officers who receive payment for their services are considered employees of the corporation.

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, available on the [U.S. Census Bureau NAICS main webpage](#) or by contacting the nearest [OSHA office](#) or [state agency](#) for help.

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

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.

Maintaining and Posting Records

Each February through April, employers must post a summary of the injuries and illnesses recorded from the previous year. Also, if requested, copies of the records must be provided to current and former employees, or their representatives. The records must be maintained at the worksite for at least five years.

Electronic Submission of Records

Employers must submit their completed Form 300A to OSHA by March 2nd of the year after the calendar year covered by the form. For instance, an employer's calendar year 2025 Form 300A must be submitted by March 2, 2026. OSHA provides a secure website with the following three options for data submission:

- Users can manually enter data into a web form;
- Users can upload a CSV file to process multiple establishments at the same time; and
- Users of automated recordkeeping systems may transmit data electronically via an application programming interface.

OSHA's Injury Tracking Application (ITA) is accessible from the [ITA launch page](#), where employers can provide their OSHA Form 300A information.

Reporting Requirements

Important: As of February 25, 2019, establishments with 250 or more employees that are routinely required to keep injury and illness records are not required to electronically submit to OSHA information from the OSHA Form 300 (*Log of Work-Related Injuries and Illnesses*) and OSHA Form 301 (*Injury and Illness Incident Report*). Covered establishments are only required to electronically submit information from the OSHA Form 300A (*Summary of Work-Related Injuries and Illnesses*). However, covered employers must continue to keep and maintain OSHA Forms 300, 300A, and 301 for five years.

Mandatory Reporting–Fatalities and Severe Injuries

All employers under Occupational Safety and Health Administration (OSHA) jurisdiction must report the following work-related incidents to OSHA, even employers who are exempt from routinely keeping OSHA records due to company size or industry:

- Fatalities and any amputation within eight hours
- Loss of an eye or inpatient hospitalization of a worker within 24 hours

Of note, only fatalities occurring within 30 days of the work-related incident must be reported to OSHA. Further, for an inpatient hospitalization, amputation, or loss of an eye, incidents must be reported to OSHA only if they occur within 24 hours of the work-related incident. Employers do not have to report an event if it:

- Resulted from a motor vehicle accident on a public street or highway (except in a construction work zone);
- Occurred on a commercial or public transportation system, such as airplane or bus; or
- Involved hospitalization for diagnostic testing or observation only.

What to Report

Employers reporting a fatality, in-patient hospitalization, amputation, or loss of an eye to OSHA must report the following information:

- Establishment name, location, and time of the work-related incident
- Type of reportable event (i.e., fatality, in-patient hospitalization, amputation, or loss of an eye)
- Amount and names of employees who suffered the event
- Contact person and their phone number
- Brief description of the work-related incident

Employee Involvement

Employees and their representatives must be involved in the reporting and recordkeeping system as follows:

- Employers must inform each employee how to report a work-related injury or illness.
- Employers must inform each employee that:
 - They have the right to report work-related injuries and illnesses; and
 - Employers are prohibited from discharging or in any manner discriminating against employees for reporting work-related injuries or illnesses.
- Employers provide access to their injury and illness records for employees and their representatives.

OSHA regulations do not specify how the employer must accomplish these objectives, so employers have the flexibility to set up systems that are appropriate to their workplace. The size of the workforce, employee language proficiency and literacy levels, the workplace culture, and other factors should be considered when determining what will be most effective for any particular workplace.

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.

OSHA Forms

Employers must complete the following OSHA injury and illness reporting and recordkeeping forms:

- 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*

OSHA forms 300 and 301 are maintained on an ongoing basis and recordable injuries and illnesses must be entered on these forms as they occur throughout the year. The OSHA Form 300A is completed after the end of the year, summarizing the number of recordable cases that occurred. Employers may use equivalent forms in place of these forms as long as the equivalent forms contain all of the same data elements and are as easy to read as the OSHA forms. Any work-related injury or illness that meets certain severity criteria must be entered on the forms within seven calendar days of learning about its occurrence.

Employers must fill out a Form 301 for every recordable work-related injury or illness. Together with Form 300 and Form 300A, the employer and OSHA are able to develop a picture of the extent and severity of work-related incidents.

Common Mistakes when Maintaining OSHA Forms

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

- Failure to keep the log
- Failure to post the summary log from February 1 to April 30
- 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
- Failure to provide a detailed description of injury
- Marking more than one column for classifying the case
- Incorrectly entering the number of scheduled workdays missed
- Incorrect addition resulting unequal totals on the log and summary
- Failure to get summary signed by the highest-ranking person at the site
- Confusing OSHA-recordable injuries with workers' compensation claims
- Recording every injury or illness, and ensuring all incidents meet the OSHA recordable requirements

Retaliation

Employers may not discourage workers from reporting an injury or illness and may not retaliate against employees for such reporting. Employers must also inform employees of their right to report work-related injuries and illnesses free from retaliation, and an employer's procedure for reporting must be reasonable so as to not deter or discourage employees from reporting.

If you are a business owner or have HR responsibilities, schedule a brief conversation with us to determine if our solutions address your needs. <https://calendly.com/sjacksonallmyhr>