

## **OSHA Recordkeeping Requirements**

Iowa OSHA (IOSH) rules require State of Iowa agencies to record specific work related injuries and illnesses that occur at their work locations. IOSH adopted the Federal OSHA Standard 29 CFR 1904 Recordkeeping and Reporting Occupational Injuries and Illnesses. Additional guidance and training on OSHA Recordkeeping is available at <https://www.osha.gov/recordkeeping/index.html>.

This guide is provided as an introduction to OSHA recordkeeping forms and requirements. It is designed to assist those assigned the responsibilities of keeping the OSHA 300 Log current and preparing an OSHA 300A Summary.

OSHA recordkeeping rules are significantly different from Workers Compensation requirements. Understanding the difference is critical to assure the information on the OSHA 300 Log is accurate. Human Resource Associates must know how to analyze each submitted First Report of Injury (FROI) to determine if it meets the criteria to be entered on the OSHA 300 Log.

**Work Comp Procedures are not the same as OSHA Recording Requirements**

**Work Comp: All FROI are automatically forwarded to Sedgwick**

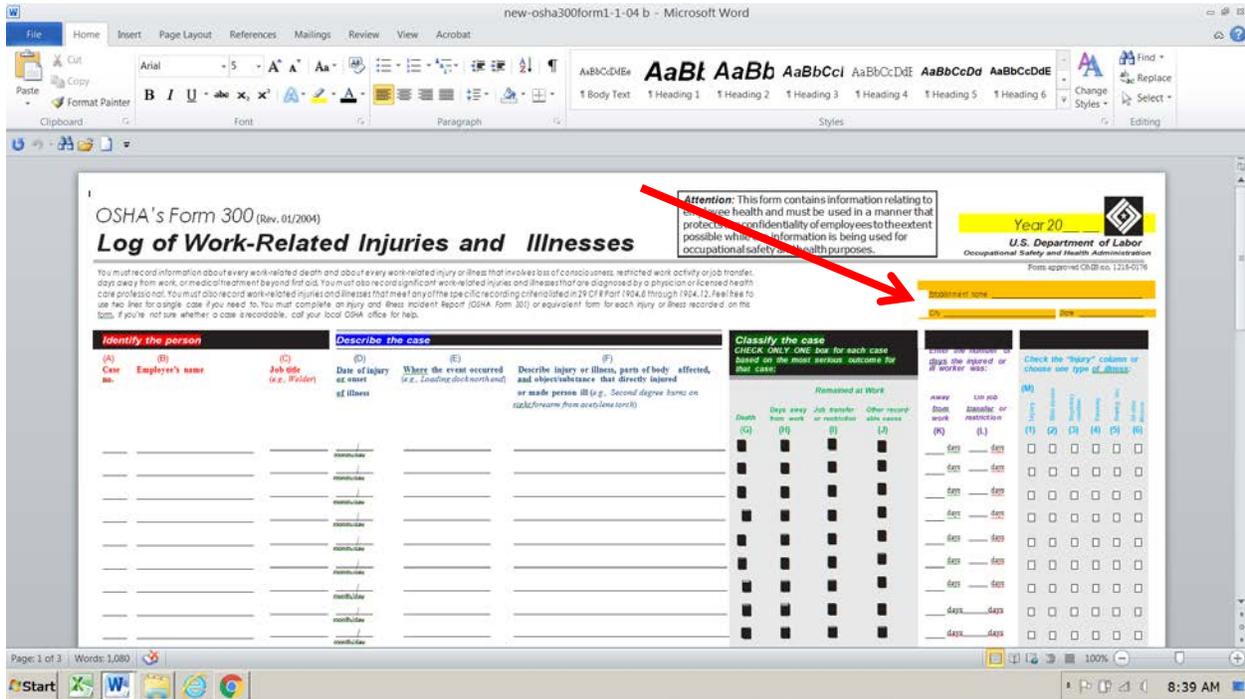
**OSHA: All FROI are analyzed prior to decision to enter on OSHA 300 log**

## Steps to Follow Entering Data on OSHA 300 Log - refer to Attachment (A.)

Step 1. Fill in the Year 20 \_\_ . Located on (A) upper right hand corner colored yellow.

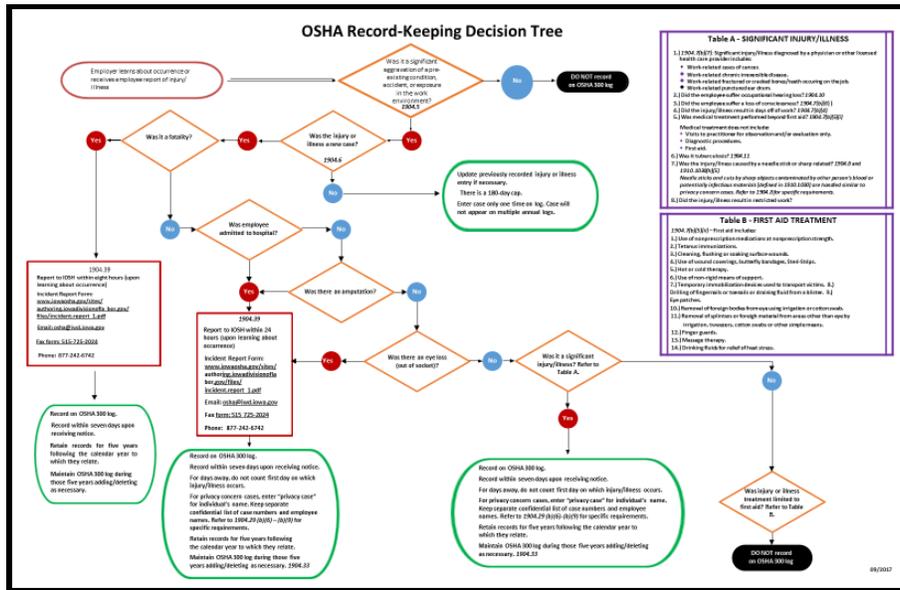
- The OSHA 300 Log is kept on a calendar year basis, January 1 – December 31.
- Incidents that span into another year do not get recorded twice. You will have to update the information on the previous Log where the incident was originally entered (example: additional days off, job transfer, etc.)

**Step 2: Determine and fill in the establishment locations. Located on (A) upper right hand corner colored gold.**



- State agencies that had fewer than 10 employees at all times during the last calendar year do not need to keep OSHA injury and illness records unless OSHA or the BLS notifies you in writing that you must keep records. 1904.1(a)(1)
- State agencies that had 10 or more employees at any time during the last calendar year must keep OSHA injury and illness records unless classified as a partially exempt industry. 1904.2 list of exempt industries
- Number of employees is based on peak employment during the last year. 1904.1(b)(2)
- A separate OSHA Form 300 Log is required for each physical establishment location that is expected to be in operation for at least one year.
- Employees who work from home: OSHA does not consider the worker's home to be an establishment for record-keeping purposes. OSHA considers the worker's establishment to be the office to which he or she reports, from which he or she receives direction or supervision, collects pay, and otherwise stays in contact with the employer/ agency.
- All employers, including those partially exempted by reason of company size or industry classification, must report to OSHA any employee's fatality, in-patient hospitalization, amputation, or loss of an eye. 1904.39.

**Step 3: Analyze the FROI prior to entering information on OSHA 300 Log. Utilize the OSHA Record-Keeping Decision Tree (ORDT).**



➤ **Determine Work-Relatedness. 1904.7**

- When an accident/incident occurs, you must enter a recordable injury or illness on the OSHA Form 300 log within **seven days**.
- An injury or illness that is considered work-related and must be recorded on the log unless an exception applies. Some exceptions include:

1. At the time of the injury or illness, the employee was at work as a member of the general public and not as an employee. For example, if an employee returns to work after the end of his or her shift to pick up an item they forgot to take home and is injured during this visit.
2. The injury or illness surfaces while at work, but results solely from a non-work related event or exposure. For example, an employee suffers a heart attack while at work and has a history of heart disease.
3. The injury or illness results solely from voluntary participation in a wellness program. For example, an employee is injured while working out in the company gym.
4. The injury or illness is the result of eating or drinking or preparing food or drink for personal consumption. For example, an employee chokes while eating a sandwich for lunch.

5. The injury is the result of an employee doing personal tasks outside of work hours. For example, the employee sustains an injury while visiting with co-workers after his or her work shift.

➤ **Identify Required Recordings (tie in identified recordable cases to related color area on OSHA 300 log.**

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

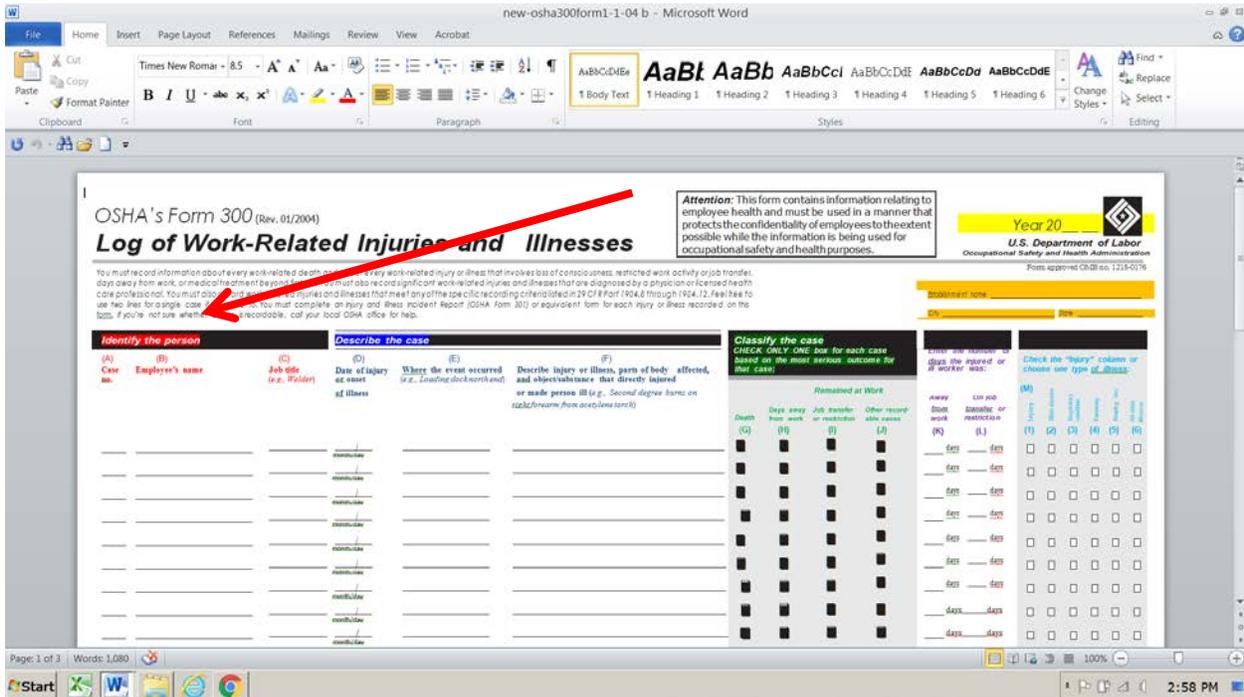
- Death.
- Loss of consciousness.
- Days away from work.
- Restricted work activity or job transfer.
- Medical treatment beyond first aid.
- Any work-related case involving cancer, chronic irreversible disease, a fractured or cracked bone, or a punctured eardrum.

In addition to the above cases, employers must record the following conditions when work-related:

- Any needle-stick injury or cut from a sharp object that is contaminated with another person's blood or other potentially infectious material.
- Any case requiring an employee to be medically removed under the requirements of an OSHA health standard.
- Tuberculosis (TB) infection as evidenced by a positive skin test or diagnosis by a licensed health care professional after exposure to a known case of active TB.
- An employee's hearing test result that the employee has experienced a standard threshold shift in hearing in one or both ears.

The OSHA Regulation 29 CFR 1904.7 contains an in-depth overview of recordable injuries and illnesses. Additional information on determining medical treatment and first aid can be located at 29 CFR 1904.7(b)(5).

**Step 4: Complete the OSHA Form 300 Log, columns A, B, C**



- Column A: Assign each event an employer-created case number on the OSHA log. This can be as simple as number 1, 2, 3, 4 and so on. The only requirement is that each case number for a given year is unique.
- Column B: Identify the employee, unless case is considered a privacy case. Additional information on privacy cases identified in OSHA 1904.29 (b) (6) – (b) (10).
- Column C: Enter the employee's job title.

**Step 5: Complete the OSHA Form 300 Log, columns D, E, and F**

The screenshot shows the OSHA Form 300 Log (Rev. 01/2004) titled "Log of Work-Related Injuries and Illnesses". The form is displayed within a Microsoft Word window. A red arrow points to column D, "Date of injury or onset", in the table below.

Identify the person		Describe the case			Classify the case				Days away from work, job transfer or restriction		Days lost due to injury or illness					
(A) Case no.	(B) Employee's name	(C) Job title (e.g., Worker)	(D) Date of injury or onset	(E) Where the event occurred (e.g., Loading dock north end)	(F) Describe injury or illness, part of body affected, and object/substance that directly injured or made person ill (e.g., Second degree burn on right forearm from overhead work)	Death (G)	Days away from work (H)	Job transfer or restriction (I)	Other recordable cases (J)	Days lost due to injury or illness (K)	Days lost due to injury or illness (L)	Days lost due to injury or illness (M)	Days lost due to injury or illness (N)	Days lost due to injury or illness (O)	Days lost due to injury or illness (P)	

- Column D: Enter the date of the injury or onset of the illness.
- Column E: Enter the exact location where the event occurred.
- Column F: Specifically describe the case, along with the parts of the body affected and the object/substance that directly injured or made the employee ill, using more than one line if necessary.

## Step 6: Complete the OSHA Form 300 Log, columns G, H, I, J

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

**Attention:** This form contains information relating to employee health and must be used in a manner that protects the confidentiality of employees to the extent possible while the information is being used for occupational safety and health purposes.

Year 20  
 U.S. Department of Labor  
 Occupational Safety and Health Administration  
 Form approved OSHA no. 1218-0176

Establishment name: \_\_\_\_\_  
 City: \_\_\_\_\_ State: \_\_\_\_\_

Identify the person		Describe the case			Classify the case CHECK ONLY ONE box for each case based on the most serious outcome for that case.				Record the number of days the injured or ill worker was:		Check the "injury" column or choose one type of illness							
(A) Case no.	(B) Employee's name	(C) Job title (e.g., Worker)	(D) Date of injury or onset of illness	(E) Where the event occurred (e.g., Loading dock north end)	(F) Describe injury or illness, part of body affected, and object/substance that directly injured or made person ill (e.g., Second degree burns on back/forearm from electrical spark)	Remained at Work				Away from work		Injury						
						Death (G)	Days away from work (H)	Job transfer or restriction (I)	Other recordable cases (J)	Days away from work (K)	Days away from work (L)	(1)	(2)	(3)	(4)	(5)	(6)	
						<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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- Column G, H, I, or J: Classify the case by choosing only one of the categories/boxes (G, H, I or J). The most serious outcome will need to be recorded. You will need to revise the log if the injury or illness progresses or the outcome becomes more serious than was originally recorded. The original entry must be crossed out, deleted or concealed with correctional tape.







## Steps to Follow Entering Data on the OSHA 300 A (Annual) Summary

### Step 1: Transfer the OSHA Form 300 Log data onto the OSHA 300 A Summary

OSHA's Form 300A (Rev. 01/2004)  
**Summary of Work-Related Injuries and Illnesses**

All establishments covered by Part 1904 must complete this Summary page, even if no work-related injuries or illnesses occurred during the year. Remember to review the Log to verify that the entries are complete and accurate before completing this summary.  
Using the Log, count the individual entries you made for each category. Then write the totals below, making sure you've added the entries from every page of the Log. If you had no cases, write "0".  
Employees, former employees, and their representatives have the right to review the OSHA Form 300 in its entirety. They also have limited access to the OSHA Form 301 or its equivalent. See 29 CFR Part 1904.35, in OSHA's recordkeeping rule, for further details on the access provisions for these forms.

**Number of Cases**

Total number of deaths	Total number of cases with days away from work	Total number of cases with job transfer or restriction	Total number of other recordable cases
(G)	(H)	(I)	(J)

**Number of Days**

Total number of days away from work	Total number of days of job transfer or restriction
(K)	(L)

**Injury and Illness Types**

Total number of...	(M) Injuries	(N) Poisonings
(O)		

**Establishment information**

Your establishment name \_\_\_\_\_  
Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

Industry description (e.g., Manufacturer of metal parts) \_\_\_\_\_  
Standard Industrial Classification (SIC), if known (e.g., 3711) \_\_\_\_\_

OR

North American Industrial Classification (NAICS), if known (e.g., \_\_\_\_\_)

**Employment information** (If you don't have this figure, see the Worksheet on the back of this page for details.)

Annual average number of \_\_\_\_\_  
Total hours worked by all employees last year \_\_\_\_\_

Sign here \_\_\_\_\_  
Knowingly falsifying this document may result in a fine.  
I certify that I have examined this document and that to the best of my

- The information from the OSHA Form 300 Log is transferred onto the OSHA 300 A Summary by matching the corresponding lettered column on the log with the lettered blank space on the summary.
- The lettered columns on the left hand side of this OSHA 300 A Summary are color coded to match the color coding on the OSHA 300 Log guidelines.

## Step 2: Enter the establishment information and obtain designated signature

The screenshot shows a Microsoft Word document titled "new-osh300form1-1-04 b - Microsoft Word". The document is the second page of a three-page form. The top section contains four columns of statistics to be recorded:

Total number of deaths	Total number of cases with days away from work	Total number of cases with job transfer restriction	Total number of other recordable cases
(a)	(b)	(c)	(d)

Below this is the "Number of Days" section, with two columns:

Total number of days away from work	Total number of days of job transfer or restriction
(e)	(f)

The "Injury and Illness Types" section lists various categories with checkboxes:

Total number of... (M)	
(1) Injuries	(4) Poisonings
(2) Skin disorders	(5) Hearing loss
(3) Respiratory conditions	(6) All other illnesses

The right side of the form contains the "Establishment Information" section, including fields for Industry description, SIC code, NAICS code, and Employment information (Annual average number of employees, Total hours worked by all employees last year). A signature line is provided with the instruction "Sign here" and "Knowingly falsifying this document may result in a fine." Below the signature line is a certification statement: "I certify that I have examined this document and that to the best of my knowledge, the entries are true, accurate, and complete." At the bottom, there are fields for "Employee account" and "Date".

At the bottom of the page, there is a public reporting burden notice: "Public reporting burden for this collection of information is estimated to average 30 minutes per response, including time to review the instructions, search existing data sources, gather the data needed, and complete and review the collection of information. Persons are not required to respond to the collection of information unless it displays a currently valid OMB control number. If you have any comments about this burden estimate or any other aspect of this data collection, contact: OMB, Office of Management and Budget, Paperwork Project Director, Washington, DC 20503. Do not send the completed form to this office."

The employer must complete the establishment information section and have the summary signed by an authorized executive of the company.

Employers must complete the 300A summary form and post the summary in the workplace from February 1 to April 30 of the year following the year covered by the form at each job site in a conspicuous area where notices to employees are customarily placed. For example, accidents occurring in 2015 will be summarized on the Form 300A and posted from February through April 2016. Copies of the 300A summary should be provided to any employees who may not see the posted summary because they do not regularly report to a fixed location.

## Submitting Electronic Reports to OSHA

- <https://www.osha.gov/injuryreporting/> for additional information.
- <https://www.osha.gov/injuryreporting/ita/>

ITA | Occupational Safety and Health Administration - Internet Explorer

https://www.osha.gov/injuryreporting/ita/

### Injury Tracking Application Login

**There was an issue retrieving forms, please try again later**

Log in or [create an account](#).

**Username or Email Address**

**Password**

[Forgot Password?](#)

You are about to access a U.S. Government computer/information system. Access to this system is restricted to authorized users only. Unauthorized access, use, or modification of this computer system or of the data contained herein, or in transit to/from this system, may constitute a violation of [Title 18, United States Code, Section 1030](#) and other federal or state criminal and civil laws. These systems and equipment are subject to monitoring to ensure proper performance of applicable security features or procedures. Such monitoring may result in the acquisition, recording and analysis of all data being communicated, transmitted, processed or stored in this system by a user.

If monitoring reveals possible misuse or criminal activity, notice of such may be provided to supervisory personnel and law enforcement officials as evidence.

Anyone who accesses a Federal computer system without authorization or exceeds their access authority, and by any means of such conduct obtains, alters, damages, destroys, or discloses information, or prevents authorized use of information on the computer, may be subject to fine or imprisonment, or both.

Your use of this system indicates understanding that you are personally responsible for your use and any misuse of your access including your system account and password. Use further indicates understanding that by accessing a U.S. Government information system that you must comply with the prescribed policies and procedures. Lastly, your use shall serve as acknowledgement of receipt of, your understanding of your responsibilities, and your willingness to comply with the rules of behavior for this system.

- Employers with 250 or more employees that are subject to OSHA's recordkeeping regulation must electronically submit to OSHA:
  - OSHA Form 300A 2016 information by December 15, 2017.
  - OSHA Form 300A 2017 information by July 1, 2018.
  - Beginning in 2019 and every year thereafter, OSHA Form 300A information must be submitted by March 2.
- Establishments with 20-249 employees in certain high-risk industries must begin submitting information from Form 300A by December 15, 2017, and again by July 1, 2018. Beginning in 2019 and every year thereafter, the information must be submitted by March 2.

Employers with fewer than 20 employees at all times during the year do not have to submit information electronically to OSHA.

See Final Rule Issued to Improve Tracking of Workplace Injuries and Illnesses, and OSHA Extends Electronic Record-Keeping Submission Deadline by Two Weeks.

## **Requirement for Retaining the OSHA 300 Log and OSHA 300A Summary**

The OSHA Form 300 Log and the OSHA 300A Summary must be **kept for five years** following the year that the log and summary pertain to. Update records as needed when changes occur.

## **PART 1904 - RECORDING AND REPORTING OCCUPATIONAL INJURIES AND ILLNESSES**

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**Authority:** 29 U.S.C. 657, 658, 660, 666, 669, 673, Secretary of Labor's Order No. 1-2012 (77 FR 3912, Jan. 25, 2012).

[59 FR 15600, April 1, 1994; 62 FR 6434, Feb. 11, 1997; 62 FR 44552, Aug. 22, 1997; 66 FR 6121, Jan. 19, 2001; 66 FR 52034, Oct. 12, 2001; 68 FR 38607, June 30, 2003; 79 FR 56186, September 18, 2014; 80 FR 49904, August 18, 2015; 81 FR 29691 May 12, 2016; 81 FR 29692 May 12, 2016; 81 FR 91809 Dec 19, 2016; 82 FR 20548 May 3, 2017; 82 FR 55765 November 24, 2017]

### **Subpart A -- Purpose.**

The purpose of this rule (part 1904) is to require employers to record and report work-related fatalities, injuries, and illnesses. **1904.0**

**Note to § 1904.0:** Recording or reporting a work-related injury, illness, or fatality does not mean that the employer or employee was at fault, that an OSHA rule has been violated, or that the employee is eligible for workers' compensation or other benefits.

### **Subpart B -- Scope.**

**Note to Subpart B:** All employers covered by the Occupational Safety and Health Act (OSH Act) are covered by these Part 1904 regulations. However, most employers do not have to keep OSHA injury and illness records unless OSHA or the Bureau of Labor Statistics (BLS) informs them in writing that they must keep records. For example, employers with 10 or fewer employees and business establishments in certain industry classifications are partially exempt from keeping OSHA injury and illness records.

#### ***Basic requirement. 1904.1(a)***

If your company had ten (10) or fewer employees at all times during the last calendar year, you do not need to keep OSHA injury and illness records unless OSHA or the BLS informs you in

writing that you must keep records under § 1904.41 or § 1904.42. However, as required by § 1904.39, all employers covered by the OSH Act must report to OSHA any workplace incident that results in a fatality or the hospitalization of three or more employees. **1904.1(a)(1)**

If your company had more than ten (10) employees at any time during the last calendar year, you must keep OSHA injury and illness records unless your establishment is classified as a partially exempt industry under § 1904.2. **1904.1(a)(2)**

***Implementation. 1904.1(b)***

***Is the partial exemption for size based on the size of my entire company or on the size of an individual business establishment?*** The partial exemption for size is based on the number of employees in the entire company. **1904.1(b)(1)**

***How do I determine the size of my company to find out if I qualify for the partial exemption for size?*** To determine if you are exempt because of size, you need to determine your company's peak employment during the last calendar year. If you had no more than 10 employees at any time in the last calendar year, your company qualifies for the partial exemption for size. **1904.1(b)(2)**