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

- 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

- 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.
Step 7: Complete the OSHA Form 300 Log, **columns K, L**

- **Columns K and L:** Enter the number of days the employee was on restricted work or job transfer, the number of days away from work, or both.
Step 8: Complete the OSHA Form 300 Log, Column M

- Column M: Indicate whether the case is an injury or select the appropriate illness.
Step 9: Complete the OSHA Form 300 Log, **Totaling Columns**

- Total all columns at the end of the year, or if you have to use more than one page during the year.
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

- 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 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/](https://www.osha.gov/injuryreporting/) for additional information.
- [https://www.osha.gov/injuryreporting/ita/](https://www.osha.gov/injuryreporting/ita/)

- Employers with 250 or more employees that are subject to OSHA's recordkeeping regulation must electronically submit to OSHA:
  - 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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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)