OSHA 300 Logs

Making Sense of the Recordkeeping Requirement

January 2025

Berkshire Hathaway HOMESTATE COMPANIES
Workers Compensation Division ™

AGENDA

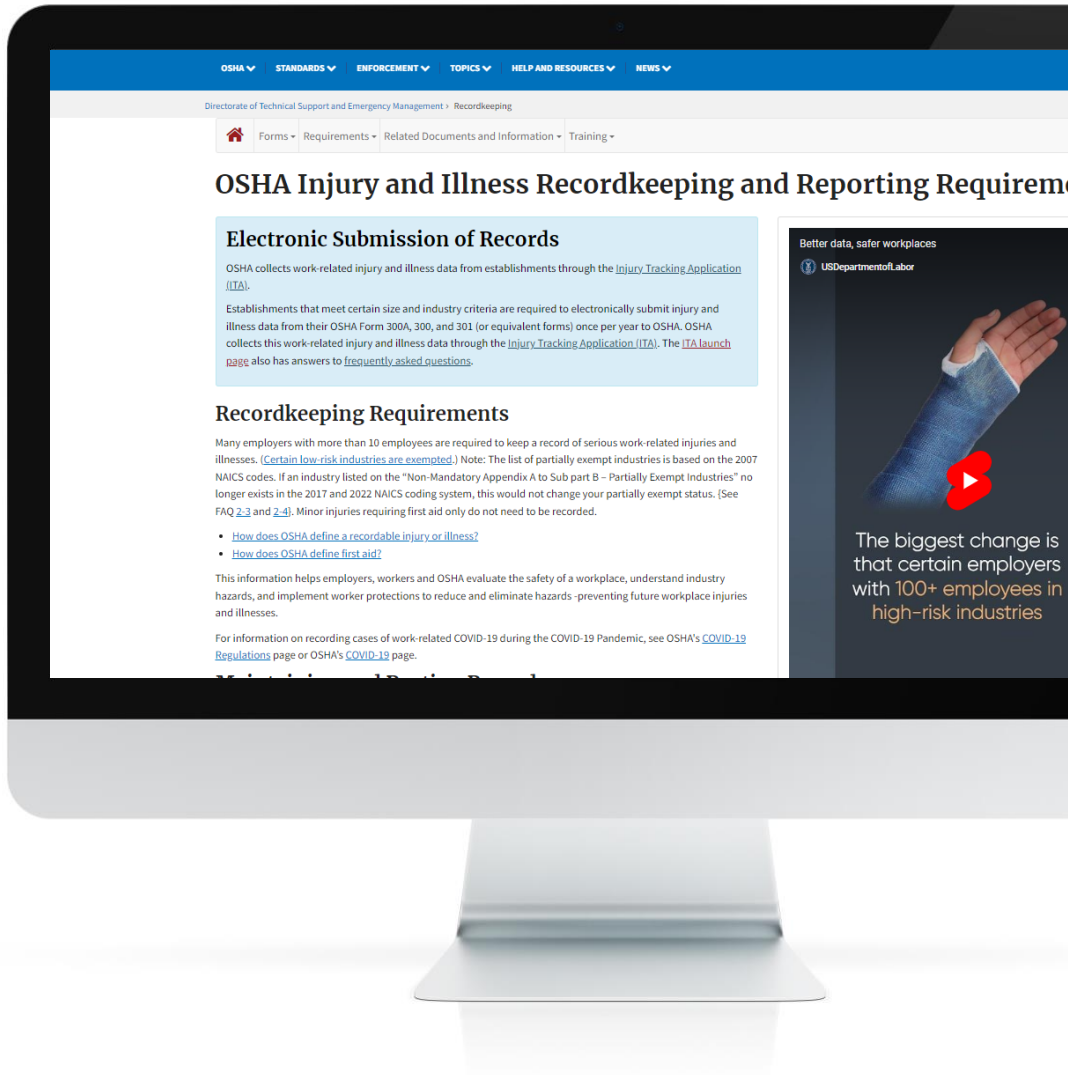
- Quick Summary of OSHA Recordkeeping Requirements
  - Why do we complete the document?
  - Who must complete the document?
  - When do we complete the document?
  - Exemptions?
- Understanding the OSHA 300/300A/301 Logs
  - What do all those boxes mean?
- To Send or Not to Send? That is the question.
- FAQs that we encounter as Safety & Health Consultants

Why do we report?

CFR 1904.29

Recordkeeping Forms and Recording Criteria

https://www.osha.gov/recordkeeping



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Workers Compensation Division

Reportable vs. Recordable

Remember, Workers Compensation Insurance is independent of OSHA reporting requirements

Workers Compensation Insurance

- Injuries occurring in the workplace must be reported to your workers compensation insurance carrier
- Injuries reported to the carrier MAY not be recordable on the OSHA Log
- Carrier loss runs have some, but not all, of the data needed to complete the OSHA 300 Log.

OSHA Recordkeeping Regulations

- “Recordable” incidents must be documented on the OSHA Log for statistical purposes
- Injuries on OSHA 300 log MUST be reported to the carrier
- Employer is responsible for maintaining data for 300/300A

Pop Quiz – True or False

Workers comp cases are not always OSHA recordable, but OSHA recordable cases are ALWAYS workers comp cases.	The workers comp carrier is required to maintain data for the OSHA 300 log.	Employers must maintain the log for five years and present it for inspection when requested by an OSHA officer.
TRUE	FALSE	TRUE

Injury Reporting and Recordkeeping Requirements

Who must report/record?

All employers under OSHA jurisdiction must report all work-related fatalities, hospitalizations, amputations and losses of an eye to OSHA

- Even if you are exempt due to company size or industry

Companies required to record:

- Companies with 10 or more employees
- Employers with hazards in the workplace

Companies exempt from recording:

- Companies with 10 or fewer employees
- Employers in low hazard industries

Definitions - Establishment

- What is an establishment?
  - BLS Definition: Generally, a single physical location where business is conducted or where services or industrial operations are performed.
  - OSHA Definition: Is a single physical location where business is conducted or where services or industrial operations are performed.
    - For activities where employees do not work at a single physical location, such as construction, transportation, communications, electric, gas and sanitary services, and similar operations, the establishment is represented by main or branch offices, terminals, stations, etc. that either supervise such activities or are the base from which personnel carry out these activities.
- You must keep a log for each establishment; generally, each separate physical address.

When do we report?

- Data gathered throughout the year
- Completed by Feb 1 (year following data)
- 300A posted Feb 1 to April 30
- Maintained for five years
- Submitted electronically per Injury Tracking Application (ITA) requirements

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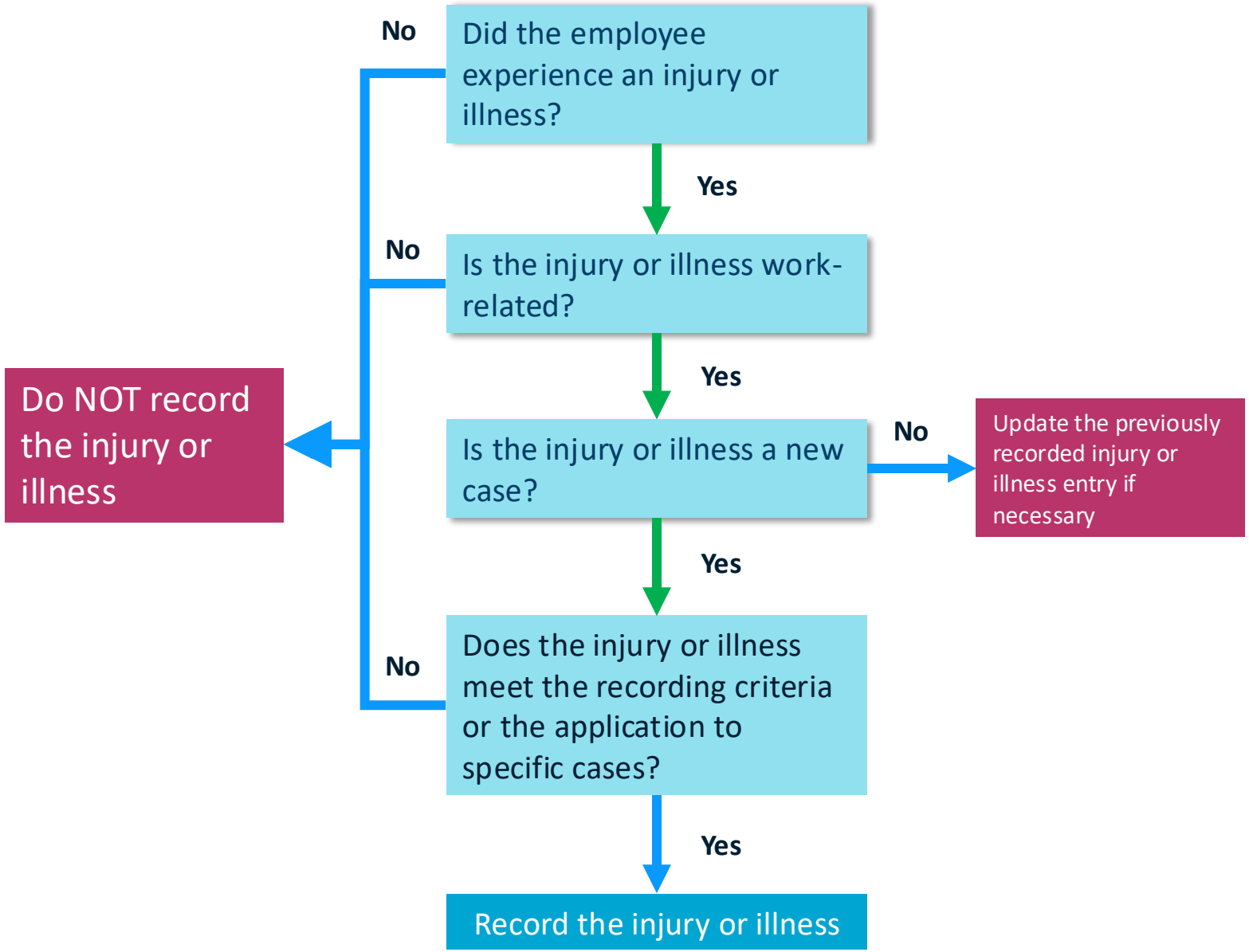
What must be reported?

Covered employers must record each fatality, injury or illness that meet these guidelines.

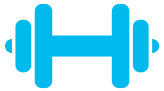


1904.5 – Exceptions

An injury or illness that meets the following exceptions is not work related and therefore not recordable:

Present as a member of the general public

Symptoms arising in work environment that are solely due to non-work-related event or exposure



Voluntary participation in wellness program, medical, fitness or recreational activity

Eating, drinking or preparing food or drink for personal consumption

Others…

1904.5 – Travel and Work From Home

Incidents that occur while an employee is traveling

- Are recorded if it occurred while the employee was engaged in work activities in the interest of the employer
- Are not recorded when the employee is traveling for personal, non-work-related purposes

Incidents that occur while the employee is working from home

- Are recorded when the employee is performing work for pay or compensation in the home, and the injury/illness is directly related to the performance of work rather than the general home environment

1904.6 – New Case

You must consider an injury or illness to be a "new case" if:

- The employee has not previously experienced a recorded injury or illness of the same type that affects the same part of the body, or
- The employee previously experienced a recorded injury or illness of the same type that affected the same part of the body but had recovered completely but an event or exposure in the work environment caused the signs or symptoms to reappear.

Note: The work environment is defined as the establishment and other locations where one or more employees are working or present as a condition of employment

1904.7(b) Days Away from Work and Restricted Duty

Days Away From Work (DAFW)

- Days away from work (DAFW), is a specific metric used OSHA 300 Log to measure the severity of occupational injuries and illnesses.
- Days lost represent the number of calendar days an employee is unable to work due to a work-related injury or illness. It includes all days, regardless of whether they are scheduled workdays or not.
- Do not include the day of injury or onset of illness
- Count the number of calendar days the employee was unable to work; this includes weekend days, holidays, vacation days, etc.

Day Restricted or Transferred (DART)

- DART rate, also known as DAFTR (Days Away, Restricted, or Transferred), is a commonly used measure of workplace safety that calculates the number of occupational injuries and illnesses that result in days away from work, restricted work activity, or job transfer per 100 full-time workers.
- DART Rate = (Number of Recordable Cases with DART x 200,000) / Total Number of Hours Worked by all Employees
- The factor "200,000" is a standard value representing 100 full-time workers working 40 hours per week for 50 weeks in a year.

1904.7(b)(5) – Medical Treatment

Medical treatment is the management and care of a patient to combat disease or disorder. It does not include:

Visits solely for observation or counseling

Diagnostic procedure

First Aid

Note: Cases involving first aid do not need to be recorded but be careful. Definitions for first aid are very specific.

1904.7 Recordable Cases and Medical Removal

- All work-related cases involving loss of consciousness must be recorded
- The following work-related conditions must always be recorded at the time of diagnosis by a Primary Licensed Health Care Professional (PLHCP):
  - Cancer
  - Chronic irreversible disease
  - Punctured eardrum
  - Fractured or cracked bone or tooth
- If an employee is medically removed under the medical surveillance requirements of an OSHA standard, you must record the case

1904.29 - 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

- An equivalent form has the same information, is as readable and understandable, and uses the same instructions as the OSHA form it replaces
- Forms can be kept on a computer as long as they can be produced when they are needed (i.e., meet the access provisions of 1904.35 and 1904.40)
- Employers must enter each recordable case on the forms within 7 calendar days of receiving information that a recordable case occurred

OSHA's Form 300 (Rev. 04/2004)

Log of Work-Related Injuries and Illnesses

Note: *You can type input into this form and save it.* 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.

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 OMB no. 1218-0176

Establishment name

City State

Please Record:

- *Information about every work-related death and about every work-related injury or illness that involves loss of consciousness, restricted work activity or job transfer, days away from work, or medical treatment beyond first aid.*
- *Significant work-related injuries and illnesses that are diagnosed by a physician or licensed health care professional.*
- *Work-related injuries and illnesses that meet any of the specific recording criteria listed in 29 CFR Part 1904.8 through 1904.12.*

Reminders:

- *Complete an Injury and Illness Incident Report (OSHA Form 301) or equivalent form for each injury or illness recorded on this form. If you're not sure whether a case is recordable, call your local OSHA office for help.*
- *Feel free to use two lines for a single case if you need to.*
- *Complete the 5 steps for each case.*

	Step 1. Identify the person			Step 2. Describe the case			Step 3. Classify the case — SELECT ONLY ONE circle based on the most serious outcome:				Step 4. Enter the number of days the injured or ill worker was:		Step 5. Select one column:					
									Remained at Work				(M)	Illness				
	(A) Case no.	(B) Employee's name	(C) Job title (e.g., Welder)	(D) Date of injury or onset of illness (e.g., 2/10)	(E) Where the event occurred (e.g., Loading dock north end)	(F) Describe injury or illness, parts of body affected, and object/substance that directly injured or made person ill (e.g., Second degree burns on right forearm from acetylene torch)	(G) Death	(H) Days away from work	(I) Job transfer or restriction	(J) Other record-able cases	(K) Away from work	(L) On job transfer or restriction	(1) Injury	(2) Skin disorder	(3) Respiratory condition	(4) Poisoning	(5) Hearing loss	(6) All other illnesses
Reset				/ month / day			○	○	○	○	days	days	○	○	○	○	○	○
Reset				/ month / day			○	○	○	○	days	days	○	○	○	○	○	○
Reset				/ month / day			○	○	○	○	days	days	○	○	○	○	○	○
Reset				/ month / day			○	○	○	○	days	days	○	○	○	○	○	○
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Reset				/ month / day			○	○	○	○	days	days	○	○	○	○	○	○
						Page totals ▶	0	0	0	0	0	0	0	0	0	0	0	0
													Injury (1)	Skin disorder (2)	Respiratory condition (3)	Poisoning (4)	Hearing loss (5)	All other illnesses (6)

Be sure to transfer these totals to the Summary page (Form 300A) before you post it.

Add a Form Page

Public reporting burden for this collection of information is estimated to average 14 minutes per response, including time to review the instructions, search and 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 these estimates or any other aspects of this data collection, contact: US Department of Labor, OSHA Office of Statistical Analysis, Room N-3644, 200 Constitution Avenue, NW, Washington, DC 20210. Do not send the completed forms to this office.

OSHA's Form 300A (Rev. 04/2004)

Summary of Work-Related Injuries and Illnesses

Note: You can type input into this form and save it.
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.

Year 20 ____

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

Form approved OMB no. 1218-0176

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
0	0	0	0
(G)	(H)	(I)	(J)

Number of Days

Total number of days away from work	Total number of days of job transfer or restriction
0	0
(K)	(L)

Injury and Illness Types

Total number of . . . (M)			
(1) Injuries	0	(4) Poisonings	0
(2) Skin disorders	0	(5) Hearing loss	0
(3) Respiratory conditions	0	(6) All other illnesses	0

Post this Summary page from February 1 to April 30 of the year following the year covered by the form.

Establishment information

Your establishment name _____

Street _____

City _____ State _____ Zip _____

Industry description (*e.g., Manufacture of motor truck trailers*)

_____

North American Industrial Classification (NAICS), if known (e.g., 336212)

Employment information *(If you don't have these figures, see the Worksheet on the next page to estimate.)*

Annual average number of employees _____

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 knowledge the entries are true, accurate, and complete.

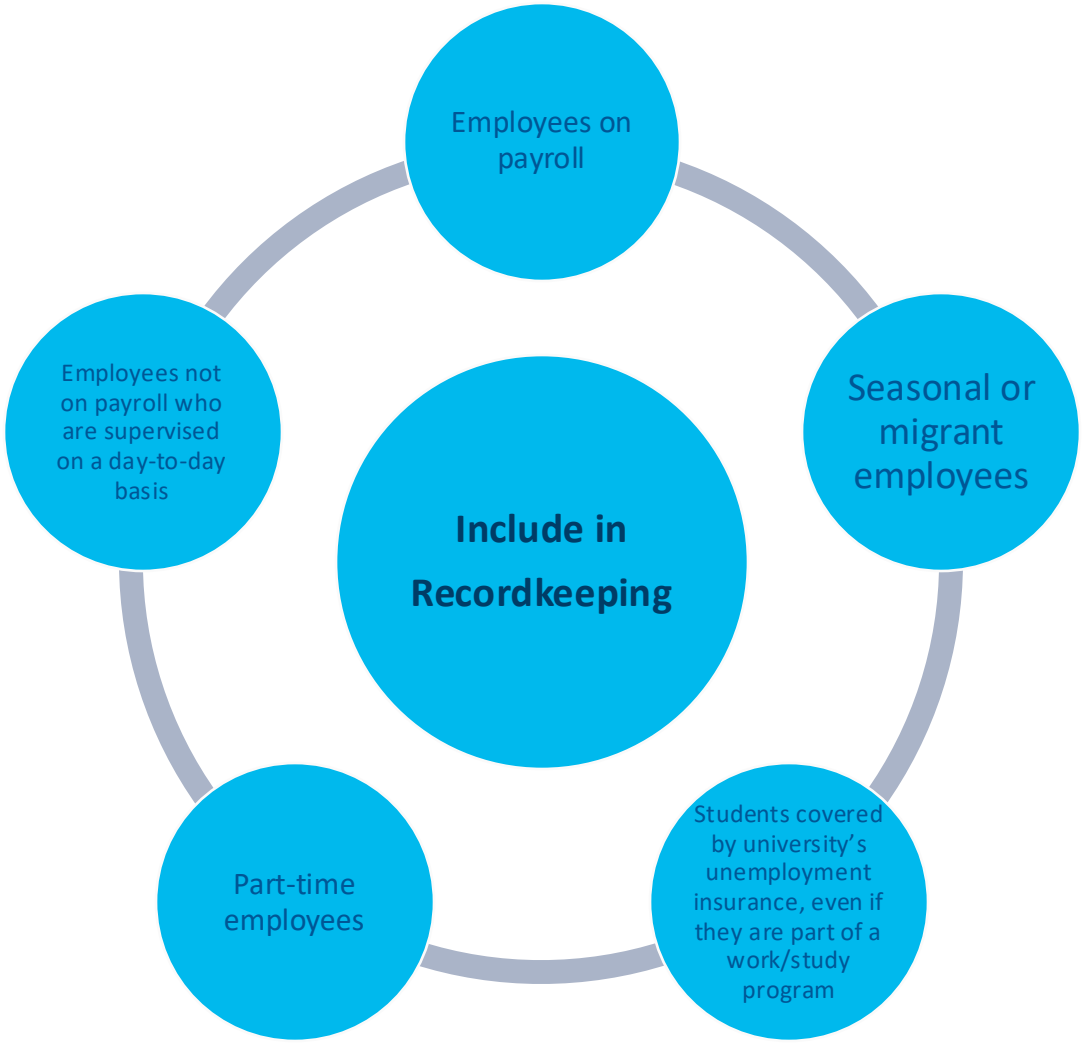
_____ _____

Company executive Title

Phone _____ Date _____

Reset

1904.31 – Covered Employees



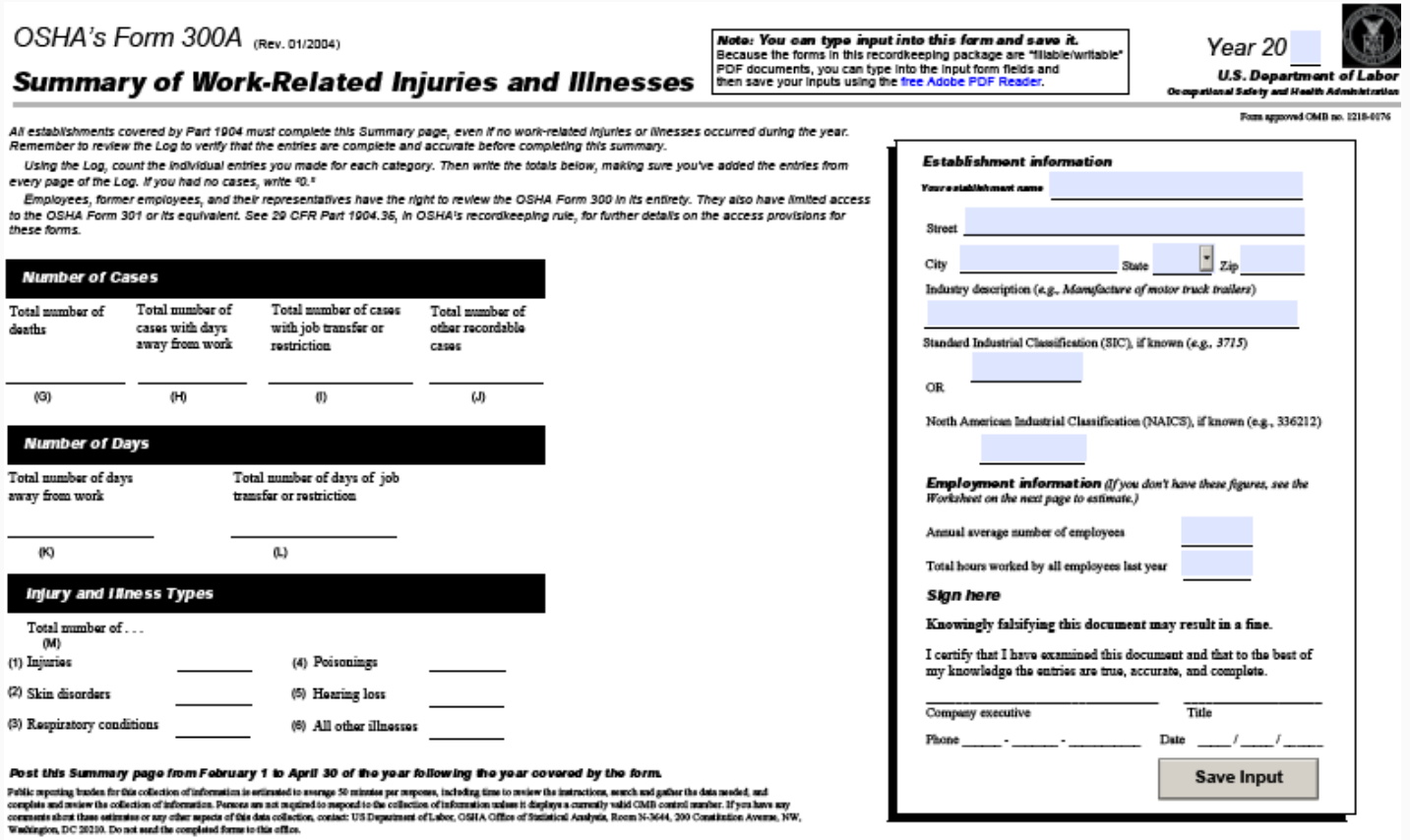
1904.31 – Covered Employees

Temporary Workers (Temps)

- Injuries and illnesses should be recorded on only one employer's 300 log. Usually the host employer.
- Recordkeeping responsibility is determined by supervision. Employers must record the injuries and illnesses of temporary workers if they supervise such workers on a day-to-day basis.
- Day-to-day supervision occurs when "in addition to specifying the output, product or result to be accomplished by the person's work, the employer supervises the details, means, methods and processes by which the work is to be accomplished.

1904.32 – Annual Summary

- Review OSHA Form 300 for completeness and accuracy, correct deficiencies
- Complete OSHA Form 300A
- Certify summary
- Post summary
- (Feb 1 to April 30)
- Send in electronic format



OSHA's Form 300A (Rev. 01/2004)

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Year 20__

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

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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)		
(1) Injuries		(4) Poisonings	
(2) Skin disorders		(5) Hearing loss	
(3) Respiratory conditions		(6) All other illnesses	

Post this Summary page from February 1 to April 30 of the year following the year covered by the form.

Public reporting burden for this collection of information is estimated to average 50 minutes per response, including time to review the instructions, search and 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 these estimates or any other aspects of this data collection, contact: US Department of Labor, OSHA Office of Statistical Analysis, Room N-3644, 200 Constitution Avenue, NW, Washington, DC 20210. Do not send the completed forms to this office.

Establishment information

Your establishment name

Street

City State Zip

Industry description (e.g., *Manufacture of motor truck trailers*)

Standard Industrial Classification (SIC), if known (e.g., *3715*)

OR

North American Industrial Classification (NAICS), if known (e.g., 336212)

Employment information (*If you don't have these figures, see the Worksheet on the next page to estimate.*)

Annual average number of employees

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 knowledge the entries are true, accurate, and complete.

Company executive Title

Phone ___-___-____ Date ____/____/____

Save Input

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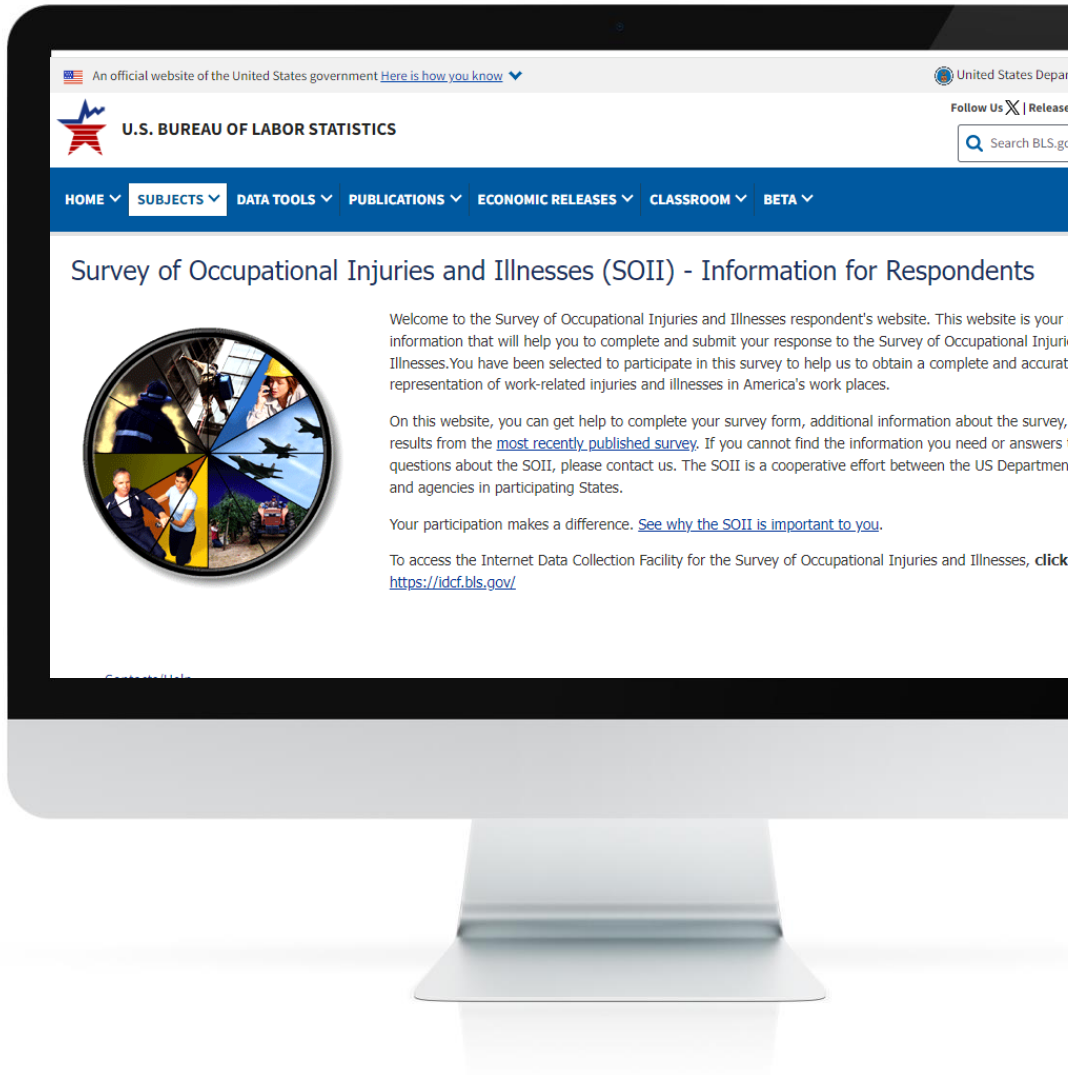
BLS SOII

Bureau of Labor Standards Survey of Occupational Injuries and Illnesses

If randomly selected to participate in the Annual SOII process, you must comply with this reporting requirement **in addition to OSHA requirements.**



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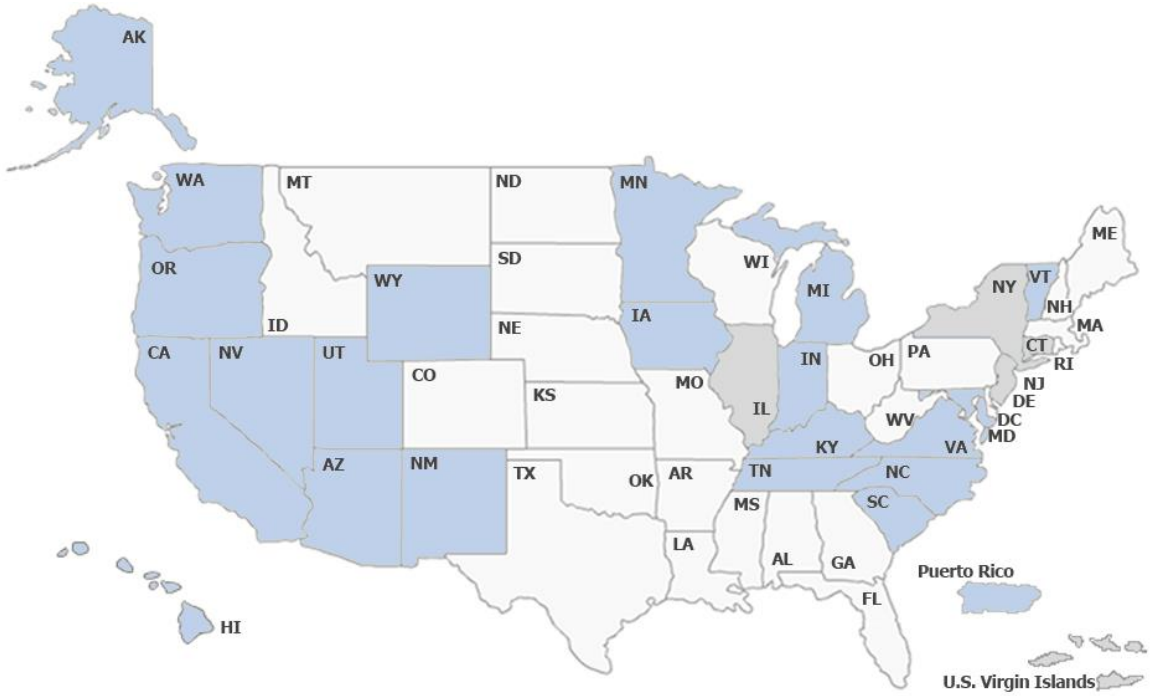
State Plans



- State Plan States must have equivalent or stricter requirements than OSHA.
- Establishments located in states that operate their own safety and health programs (State Plan States) should check with their state plan for any additional requirements.

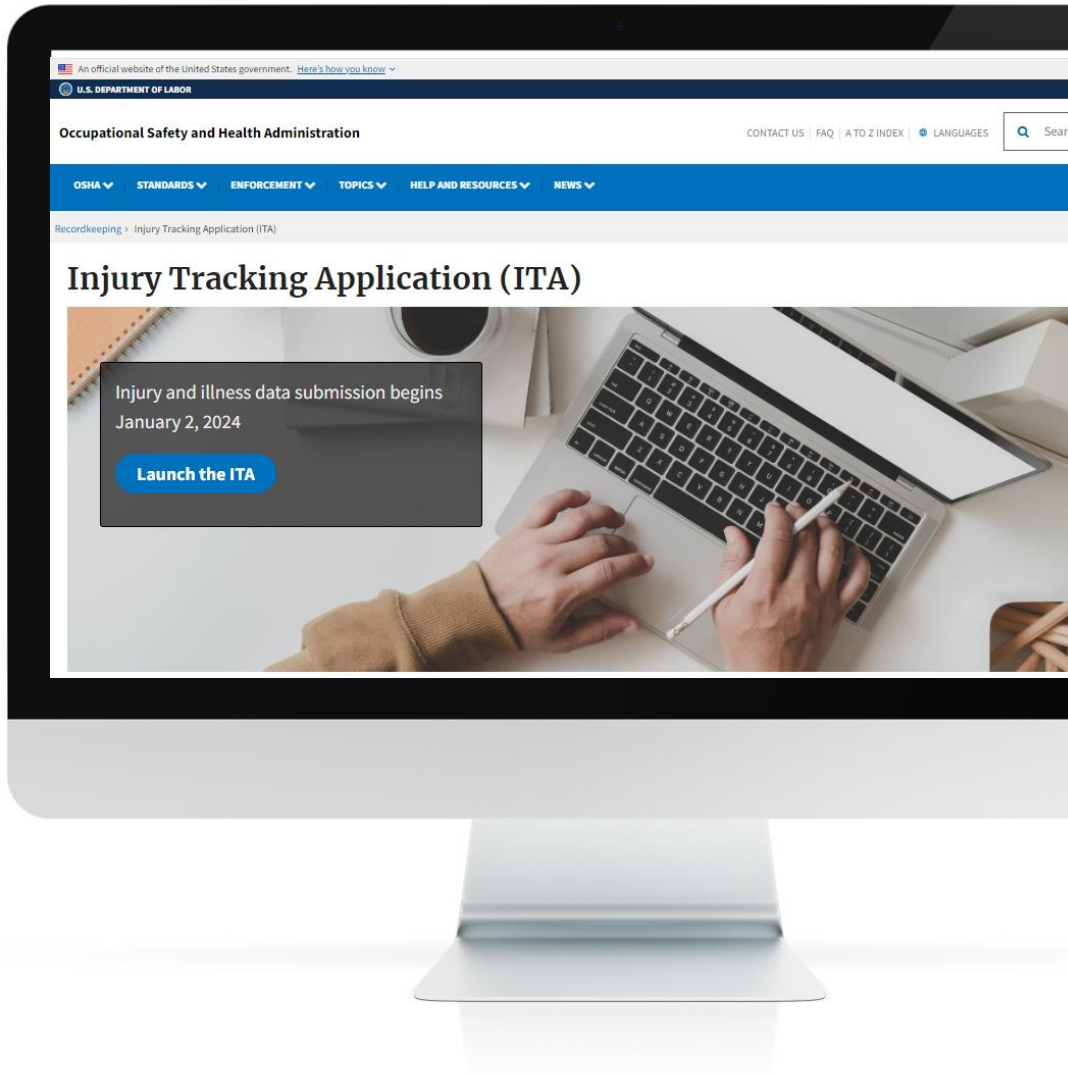
22

1904.41

Electronic submission of Employer Identification Number (EIN) and injury and illness records to OSHA

- OSHA's Injury Tracking Application (ITA). Changes effective January 1, 2024.
- Who does ITA apply to?
  - Establishments with 100 or more employees in high-hazard industries, and/or
  - Establishments with 20-249 employees in certain industries based on NAICS codes, and/or
  - Establishments with 250+ employees in certain industries for annual reporting rules, and…

https://www.osha.gov/recordkeeping/final-rule#:~:text=Establishments%20with%20100%20or%20more,and%20Form%20301%20Incident%20Report



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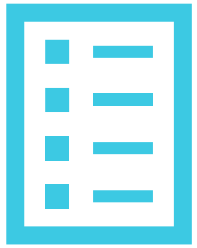
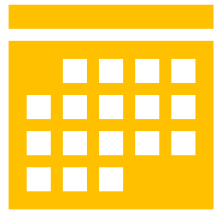
Filing 1904.41



What needs to be filed?

Covered establishments must electronically submit information from their OSHA Form 300A.



When does it need to be filed?

Covered establishments must submit by March 2 of every following year.

(For example: 2022 data is due by March 2, 2023.)

Summary

Remember…

- Key dates
- Electronic Distribution Requirements
- Monitoring of Data throughout the year
- Storage of Data for five years
- Produce it upon request by OSHA
- Ask questions for clarification

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