

## Announcement

# January Is the Month to Complete Your OSHA 300 Log and Summary 300A

In January each year, many employers with more than 10 employees are required to complete the OSHA 300 Log and prepare the Summary 300A for work-related recordable injuries and illnesses. Certain [low-risk industries](#), including employers classified in NACIS 6211 Offices of Physicians and NAICS Code 6214 Outpatient Care Centers, are exempt from maintaining the log and summary unless asked in writing to do so by OSHA, the Bureau of Labor Statistics (BLS), or a state agency operating under the authority of OSHA or the BLS.

Some states have slightly different reporting requirements. Check OSHA's [State Plan Adoption](#) website for any differences. OSHA provides a list of [State Plan States](#) with links to each website.

### Complete the OSHA 300 Log and Summary 300A

A brief review is shared to help keep employers on track with requirements to complete the OSHA 300 Log and Summary 300A.

1. In **January**, review the OSHA 300 Log from the prior year to verify all entries are complete and accurate. Total all columns. Enter a zero as the total if there are no entries.
2. By the **end of January**, complete the Summary of Work-Related Injuries and Illnesses, the 300A.
3. Have the Summary signed by a company executive.
4. Post the prior year's Summary 300A from **February 1 to April 30**.

For a copy of the [injury and illness recordkeeping forms](#), see OSHA's website. In a brief, clear [recordkeeping tutorial](#), OSHA explains how to complete the forms.

### Retention and Updating

Save the incident report forms (or First Report of Injuries if used instead of the Incident Report Forms), OSHA Log, privacy case list, and the Summary 300A **for five years following the year covered**.

During the **five years following the year covered**, update the OSHA 300 Log to include newly discovered recordable injuries or illnesses and to show any changes that have occurred in the classification of previously recorded cases. If the description or outcome of a case changes, remove or line out the original entry and enter the new information. Updating of the annual summary (300A) or incident reports are not required, but are allowed.<sup>1</sup>

### Electronic Submission

Certain employers must electronically submit injury and illness data to OSHA by March 2. Establishments in [these industries](#) with 20 to 249 employees must submit the injury and illness summary (Form 300A) data to OSHA electronically, using OSHA's [Injury Tracking Application](#) (ITA).

**NOTE for establishments with 250 or more employees:** On July 30, 2018, OSHA issued a [Notice of Proposed Rulemaking \(NPRM\)](#) to eliminate the requirement to electronically submit information from OSHA Form 300 (Log of Work-Related Injuries and Illnesses), and OSHA Form 301 (Injury and

Illness Incident Report) for establishments with 250 or more employees that are currently required to maintain injury and illness records. These establishments would be required to electronically submit information only from OSHA Form 300A (Summary of Work-Related Injuries and Illnesses). In addition, OSHA is proposing to require covered employers to submit their Employer Identification Number (EIN) electronically along with their injury and illness data submission. OSHA will not enforce this deadline for these two forms without further notice while this rulemaking is underway.

A recorded webinar by Adele L Abrams, Esq., on OSHA's new electronic recordkeeping rule is available in the "Webinars – Management/Human Resources" section of your Members Only website at [www.coverys.com/rc](http://www.coverys.com/rc).

## OTHER IMPORTANT DATES

### Work-Related Injuries and Illnesses

During the year, enter all work-related, recordable injuries or illnesses on the [OSHA 300 Log](#) within **seven days** of receiving information that the injury or illness occurred.

### Severe Injury Reporting

All employers, including those partially exempt by company size or industry classification, are required to report workplace incidents that result in a fatality, inpatient hospitalization, amputation, or a loss of an eye, even if they are not required to keep an OSHA Log.

Employers must report to OSHA or their state plan OSHA:

1. All recordable **work-related fatalities within eight hours** of it being reported to your organization. Many states require fatalities to be reported directly by a phone call, not sent in online. Do not report if the incident is the result of a motor vehicle accident on a public street or highway unless it occurred within a construction zone; those need to be reported. Do report if an employee had a fatal heart attack while on the job. These work-related injuries still need to be recorded on the OSHA 300 Log within **seven days**.
2. All recordable **work-related inpatient hospitalizations, amputations, and losses of an eye** must be reported **within 24 hours** of it being reported to your organization. Some states require oral reporting. They do not need to be reported directly to OSHA or state OSHA if the work-related injury occurred as result of a motor vehicle accident on a public street or highway unless it occurred within a construction zone. These injuries still need to be recorded on the OSHA 300 Log within **seven days**. **Employers do not have to report an inpatient hospitalization if it was for diagnostic testing or observation only.**
3. **What if the fatality, inpatient hospitalization, amputation, or loss of an eye does not occur during or right after the work-related incident?**

If the **hospitalization, amputation, or loss of an eye** did not happen within 24 hours of the work-related incident, it is not reportable to OSHA; but for those required to keep an OSHA log, it still must be recorded on the log.

If a **fatality occurs after 30 days** of the work-related incident, it is not reportable to OSHA; but for those required to keep an OSHA log, it still must be recorded on the log.

## DID YOU KNOW?

### Workers' Compensation vs. Recordkeeping Requirements

Requirements under workers' compensation laws and recordkeeping differ. For example, the number of days away from work are counted differently. Under workers' compensation law, the intent is to quantify days that the employee could have worked and that could affect potential wages. Thus, if an injured employee is off work for a time that includes a weekend and normally had that weekend off, Saturday and Sunday would not be counted. The recordkeeping standard has a different intent: to determine the severity of an incident by counting the days that an employee could not work due to the injury. Thus, in recordkeeping tallies, all calendar days are counted, including days the employee was not scheduled to work.

## Counting Days Off Due to a Work-Related Injury

Start counting days off beginning with the calendar day **after the injury**. Cap at **180 calendar days**. When an employee has a doctor's appointment, is cleared to return to work and then works a partial shift, do not count that day as a recordable day.

## FOR MORE INFORMATION

When an employer is unclear in regards to recording an injury, there are a number of resources to help clarify:

### [The Recordkeeping Standard](#)

The standard is the baseline reference and includes a decision tree as to what is recordable, what is medical treatment versus first aid, definitions, and more.

### [Detailed Guidance for OSHA's Injury and Illness Recordkeeping Rule](#)

This resource breaks down each section of the standard and includes the actual regulation, guidance, letters of interpretation, and the preamble discussion.

### [Letters of Interpretation](#)

The letters of interpretation provide valuable insight and are worthy of review, even when a determination seems to be clear. For example, in regards to the use of **kinesiology tape**, OSHA provided one interpretation, and then reversed their decision. In 2014, OSHA's interpretation read: "Use of kinesiology tape is considered medical treatment...and is...recordable when used to treat a work-related injury."<sup>2</sup> In 2015, a re-evaluation determined that use is not a "medical treatment," and "Kinesiology tape... is...first aid treatment, and thus the use of such tape alone would not be considered medical treatment."<sup>3</sup>

If you have questions regarding the recordkeeping standard, contact your risk control consultant.

## Sources

1. Occupational Safety and Health. 29 CFR. 1904. Recording and Reporting Occupational Injuries and Illness. Taken on December 20, 2018 from [https://www.osha.gov/pls/oshaweb/owadisp.show\\_document?p\\_table=STANDARDS&p\\_id=12805](https://www.osha.gov/pls/oshaweb/owadisp.show_document?p_table=STANDARDS&p_id=12805)
2. Occupational Safety and Health Archive. Letter of Interpretation. "Kinesiology tape is considered medical treatment." Dec 12, 2014. Taken on December 20, 2018 from [https://www.osha.gov/pls/oshaweb/owadisp.show\\_document?p\\_table=INTERPRETATIONS&p\\_id=29288](https://www.osha.gov/pls/oshaweb/owadisp.show_document?p_table=INTERPRETATIONS&p_id=29288)
3. Occupational Safety and Health Letter of Interpretation. "Use of kinesiology tape is not considered medical treatment beyond first aid." Jul 6, 2016. Taken on December 20, 2018 from [https://www.osha.gov/pls/oshaweb/owadisp.show\\_document?p\\_table=INTERPRETATIONS&p\\_id=29516](https://www.osha.gov/pls/oshaweb/owadisp.show_document?p_table=INTERPRETATIONS&p_id=29516)