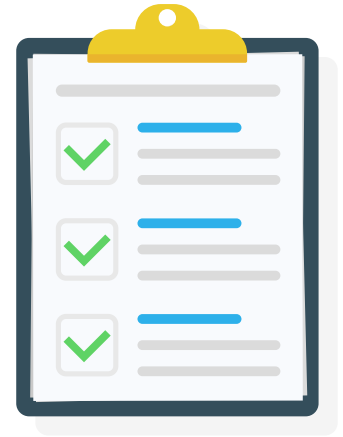




End-of-Year OSHA Reporting Requirements for Workplace Injury and Illness

All year long, employers diligently fill out OSHA Form 300 to report workplace injuries and illnesses within the allotted time frame. This isn't enough to comply with OSHA reporting rules, though. Businesses must also complete a few legally required steps before January 1 of every new year.

Since we're right in the thick of reporting season, we thought we'd take a few minutes to review [OSHA's reporting requirements](#). Make sure someone on your staff takes care of these responsibilities by the end of the year; the penalties for missing a report are entirely avoidable as long as you stay up to date. Before January 1, every eligible employer must complete the following tasks:



- Standard 1904.32 requires all employers to create, submit, and post a yearly summary of all reported injuries and illnesses. To create this document, employers must review the year's OSHA 300 log to ensure accuracy.
- Once all the cases on Form 300 are verified, OSHA requires employers to create a summary record of all the year's occupational illnesses and injuries.
- Not just any employee can verify this annual summary. According to standard 1904.32(b)(4), only a "company executive" qualifies for this task. So who exactly counts as a company executive? For sole proprietorships or partnerships, an owner counts. Other options include "an officer of the corporation," "the highest ranking company official," and/or "the immediate supervisor of the highest ranking company official working at the establishment."
- The easiest way to create yearly summary reports is to use OSHA's form 300A. This summary form includes fields for all the information employers are required, by law, to supply. Other methods of equivalent documentation will work, but why reinvent the wheel when OSHA gives you a clear-cut tool like form 300A?
- To qualify under OSHA standards annual summaries must include, at minimum, the following elements: the calendar year, the company name, the particular facility or establishment's name, the address of that workplace, the average number of employees eligible for form 300 injury tracking every year, and the total number of annual hours worked by those employees. Then, of course, employers must provide the summary itself.
- Once the report is completed and submitted to OSHA, the standard requires employers to post a copy in "a conspicuous place or places where notices to employees are customarily posted." It's not enough just to post the report, either. Employers must ensure that no one defaces it and that other items don't cover it from view.
- There's a deadline for posting the report within a workplace: It must go up on or before February 1 of the following year. Employers must leave the summary posted until at least April 30.

Those are the general elements that must be present within an OSHA annual summary of workplace injuries and illnesses. Remember that employers must submit this summary to OSHA by January 1, so be sure to build time into the December schedule to complete the requirements. Next, we'll post a few resources that can help employers accurately create an annual summary.

OSHA Resources and Further Reading

The good news is that employers aren't on their own as they report workplace injuries and illnesses to OSHA. The Administration provides plenty of resources that can help employers report correctly throughout the year and during the annual summary.

Here are a few online OSHA resources that can help employers stay compliant with all OSHA reporting requirements:

- **Download the forms you need to keep accurate records on cases of injury and illness.** OSHA's injury-reporting forms are available for download [here](#). This site offers three forms: Form 300, "Log of Work-Related Injuries and Illnesses," Form 300A, "Summary of Work-Related Injuries and Illnesses," and Form 301, "Injury and Illness Incident Report." Note that Form 300A is the one you need for end-of-year summary reporting.
- **Learn more about injury/illness recordkeeping requirements from OSHA.** Find out which injuries and illnesses you must report, which employers are exempt from reporting rules, how to report severe injuries and fatalities, and more on OSHA's website [here](#).
- **Get deep into the research with OSHA's detailed guidance for the Injury and Illness Recordkeeping Rule.** The Administration offers lots of information beyond the letter of the statute on their Detailed Guidance for OSHA's Injury and Illness Recordkeeping Rule page, [available here](#). If you have remaining questions about the Rule, you're likely to find answers here.
- **View OSHA-created training presentations on injury/illness recordkeeping requirements.** The Administration has posted two PowerPoint presentations used for training employers on recordkeeping rules. There's a shorter, 18-slide presentation that just hits the highlights. For professionals who need a deep and thorough grasp of OSHA recordkeeping regulations, they also offer a 72-slide program. Access both of these presentations [here](#).
- **For more information on OSHA compliance with end-of-year reports, the Administration offers an online tutorial.** This presentation runs about 15 minutes and walks users through the process of completing recordkeeping forms accurately and with full OSHA compliance. Access that tutorial [here](#).
- **Stay up-to-date with OSHA news and press releases.** Policy makers change OSHA rules frequently. For instance, on July 30, 2018, the Administration published a Notice of Proposed Rulemaking that would get rid of the requirement to submit Form 300 and 301 information electronically for companies with 250 or more workers on the payroll. The Administration often issues press releases discussing such changes, which can be found [here](#).

Note that the rules for severe injuries and fatalities differ a bit. Employers must report a fatality within eight hours of the event. News of severe injuries, defined as in-patient hospitalization, the loss of an eye, or an amputation, must reach OSHA within 24 hours.

You can report these injuries by visiting your nearest [OSHA office](#), calling the OSHA 24-hour hotline at 1-800-321-6742, or submitting online. This brings us to our next point.

Submitting OSHA Records Electronically

Employers can — and certain employers must — submit their OSHA recordkeeping forms electronically. That submission is handled through a secure portal, the Injury Tracking Application, or ITA system. Access the ITA [here](#).

The ITA system is set up for three distinct types of submissions. Employers can enter their data into a provided web form. Alternately, they can upload a pre-completed CSV file. Finally, employers can choose to send their data via OSHA's API, directly from their own electronic recordkeeping systems.

Setting up a new business in ITA is a quick and easy process, OSHA says. They estimate that it only takes about 10 minutes to create a new account. After that, OSHA estimates just 10 more minutes to copy information from form 300A into the system. (For larger businesses with more than 249 employees, OSHA estimates 12 minutes to enter data.)

OSHA Injury and Illness Recordkeeping Exemptions

Generally speaking, businesses with more than 10 employees are required to report injury and illness data to OSHA through the methods outlined above. However, the Administration does waive this requirement for industries judged to have a particularly low risk of injury.

Note that all employers are required to report fatalities and serious injuries — defined as amputations, eye loss, or in-patient hospitalization — to OSHA. With that caveat aside, OSHA lists exempt industries by NAICS code. Examples of exempted industries include:

- Many types of retail stores, including dealers of apparel, shoes, jewelry, books, and office supplies.
- Low-risk services, such as florist shops.
- Educational facilities, including elementary schools, colleges, and universities.
- Religious, social, and civic organizations.
- Many health care providers.

For the total list of exempted industries, see OSHA's guidance, [available here](#).

Even when the end of the calendar year doesn't line up with a company's Q4, it can be a stressful time for many employers. Luckily, OSHA makes it as easy as possible to comply with their strict injury/illness recordkeeping rules, which should help to lighten the workload as we approach the new year.

References:

[“CFR 1904.32 - Annual Summary.”](#) OSHA. Occupational Safety and Health Administration, U.S. Department of Labor, n.d. Web. 29 Oct. 2018.

[“Detailed Guidance for OSHA’s Injury and Illness Recordkeeping Rule.”](#) OSHA. Occupational Safety and Health Administration, U.S. Department of Labor, n.d. Web. 7 Nov. 2018.

[“Injury & Illness Recordkeeping Forms - 300, 300A, 301.”](#) OSHA. Occupational Safety and Health Administration, U.S. Department of Labor, n.d. Web. 29 Oct. 2018.

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[“OSHA Injury and Illness Recordkeeping and Reporting Requirements.”](#) OSHA. Occupational Safety and Health Administration, U.S. Department of Labor, n.d. Web. 7 Nov. 2018.

