

**The Power of Simplicity****The OSHA Recordkeeping Submission Requirement**

The required OSHA Recordkeeping activity has always been a bit of a source of confusion for some companies that may be affected. To complicate things a little more, OSHA has recently updated the ruling to include a required submission directly to OSHA of your injury information, from industries that are considered as being a high risk. This article will attempt to explain the new, and old, requirements to help companies determine what they may need to do. There are three forms available under this rule – the OSHA 300 log sheet, the OSHA 300A summary sheet, and the 301 form, an alternate non-mandatory accident report form. We will discuss the first two Recordkeeping forms, and the required submission in this article.

**OSHA Recordkeeping – The 300 Log Form**

The Recordkeeping rule requires certain companies, with 11 or more people on the payroll, to maintain a copy of the annual OSHA 300 log form of work-related injuries and illnesses on their site. “Certain companies” are defined by their North American Industry Classification code system (NAICS) set forth by the US Census Bureau. (For example, all of the manufacturing industries fall under this rule. Medical offices are usually exempt.) For specific industry inclusions and/or exemptions, and details on this rule, contact your Paychex Safety Rep for assistance, or click [here](#).

The 300 log form is used to list and track only the more severe injuries that have occurred to employees during the year – those that involve lost work days due to a work-related injury or illness, a return to work but with a doctor’s work restriction due to a work-related injury or illness, a work-related injury or illness that requires more than typical first aid treatment, or, a work-related fatality. These are called *Recordable Injuries or Illnesses*. (Most of the time, your typical band-aids, cuts or bumps do not have to be recorded on this form, but an accident report is normally completed and filed for any work-related injury/illness.)

Since this is an annual form, a new form is started on January 1<sup>st</sup> and the recording ends on December 31<sup>st</sup>. The form is then filed away. It is a confidential document, since personal information is included on this form.

**The 300A Summary Sheet**

Starting each January, the previous year’s 300 log form information is summarized and the information transferred to the OSHA 300A summary sheet. Each column on the 300 log form is lettered, and those correspond to the blank lines on the 300A summary sheet. When the information is completed, this document must be posted in a conspicuous place in the workplace from February 1<sup>st</sup> through April 30<sup>th</sup>, then taken down and filed.

**The New Submission Requirement**

In late 2016/early 2017, OSHA added an additional reporting requirement for companies that are *already subject to this recordkeeping rule*, but also have 20 or more employees on their payroll, and, they must also be classified as being in a high-risk industry. (The high-risk industries are classified by their NAICS code. They are referenced [here](#).) Those that meet the new criteria are now required to electronically register and send in a copy of their 300A summary sheet information, directly to OSHA, through their website. In addition, for companies with 250 people or more on the payroll, and, are already subject to the recordkeeping criteria, and, are on the high-risk list, additional information may also be required for submission - the 300A summary sheet, a copy of the 300 log form and accident reports. Note that OSHA is working on updates to remove the requirement for employers with 250+ employees to submit forms 300 and 301.

This change was being phased in over the last few years. For submission of the 2017 information, the due date was July 1, 2018. In 2019 when the rule will be in full effect, the deadline for submission of the 2018 information will be on

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March 2<sup>nd</sup>, 2019, and then annually thereafter. OSHA has now informed everyone that they are now considering enforcement for those that made a late submission, or did not make any submission, and were required to do so under this rule. Some states also follow their own more stringent OSHA state plans, and may require employers to electronically submit additional injury & illness tracking data.