



Helping our Lowcountry community build safer workplaces — one regulation at a time.

Section 1 — Who Must Keep OSHA Records?

Most employers with **10 or more employees** at any point during the previous calendar year are required to maintain OSHA injury and illness records. However, two groups are partially or fully exempt:

- **Size exemption:** Employers with 10 or fewer employees at all times during the prior year are exempt from routine recordkeeping (though they must still report fatalities and severe injuries).
- **Industry exemption:** Employers in certain low-hazard industries — such as retail, finance, insurance, and real estate — are also exempt. You can check your NAICS code against OSHA's published exempt industry list to confirm your status.

Important:

Even exempt employers must report any work-related fatality within 8 hours and any in-patient hospitalization, amputation, or eye loss within 24 hours directly to OSHA.

Section 2 — What Qualifies as a Recordable Incident?

A work-related injury or illness is recordable if it results in any of the following:

Outcome	Recordable?
Death	Yes
Days away from work	Yes
Restricted work or job transfer	Yes
Medical treatment beyond first aid	Yes
Loss of consciousness	Yes
Diagnosis of a significant injury or illness by a healthcare professional	Yes

What is NOT Recordable (First Aid Only)?

An incident is **not** recordable if the only treatment provided was first aid, which includes:

- Non-prescription medications at non-prescription strength
- Tetanus shots
- Cleaning and bandaging wounds
- Use of non-rigid means of support (ace bandages, wraps)
- Drilling a fingernail or toenail to relieve pressure
- Eye patches
- Removing splinters

The Work-Relatedness Test

An injury or illness is **work-related** if an event or exposure in the work environment caused or contributed to it, or significantly aggravated a pre-existing condition. There are specific exceptions — including injuries from personal tasks at work, self-inflicted injuries, motor vehicle accidents in parking lots, and common colds or flu.

Section 3 — The Three Forms You Need

OSHA Form 300 — Log of Work-Related Injuries and Illnesses

What it is: Your running injury log for the entire calendar year.

How to Fill It Out

1. **Employee name & job title** — Record the worker's name and their regular job title.
2. **Date of injury or illness** — The date the incident occurred, not the date it was reported.
3. **Location** — Where the event occurred (e.g., warehouse floor, loading dock).
4. **Description** — A brief description of what happened and the resulting injury (e.g., "Employee slipped on wet floor and fractured right wrist").
5. **Classification columns** — Check the appropriate box(es): Days away from work / Restricted or transferred / Other recordable cases.
6. **Number of days** — Enter the actual number of calendar days the employee was away or on restriction. Do not count the day of the injury itself.
7. **Injury/illness type** — Check the applicable injury type column (injury, skin disorder, respiratory condition, poisoning, hearing loss, all other illnesses).
8. **Case number** — Assign a unique case number to each entry to cross-reference with the Form 301.

Tip:

You must record each case within 7 calendar days of learning it is recordable.

OSHA Form 301 — Injury and Illness Incident Report

What it is: The detailed incident report for each individual case on your Form 300.

How to Fill It Out**Section 1 — Employee Information:**

- Full name, address, date of birth, date hired, and gender
- Time of the incident and whether the employee was doing their regular job

Section 2 — Healthcare Provider Information:

- Name and address of the treating physician or facility
- Whether the employee was treated in an emergency room or hospitalized overnight

Section 3 — Incident Description:

- What was the employee doing just before the incident?
- What happened? (Describe the sequence of events)
- What was the injury or illness? What body part was affected?
- What object or substance directly harmed the employee?
- Has this employee had a previous similar incident?

Important:

Form 301 (or an equivalent) must be completed within

7 calendar days of the recordable incident. Workers' comp first report of injury forms may substitute if they contain the same information.

OSHA Form 300A — Summary of Work-Related Injuries and Illnesses

What it is: An annual summary of your Form 300 data — this is the form you post publicly.

How to Fill It Out

9. **Establishment information** — Company name, street address, city, state, zip, and NAICS industry code.

10. Employment information:

- *Annual average number of employees* — Add up the total number of employees for each week of the year, then divide by 52.
- *Total hours worked* — Total hours all employees worked during the year (do not include vacation, sick leave, or holidays).

11. Injury and illness totals — Tally the columns directly from your Form 300:

- Total deaths
- Total cases with days away from work
- Total cases with restricted work or transfer
- Total other recordable cases
- Total days away from work
- Total days of restriction or transfer
- Total cases for each illness type

12. **Certification** — A company executive must certify the form. This must be the owner, officer, or highest-ranking company official at the establishment — not just a safety manager. Include their title, signature, phone number, and date.

Note:

Even if you had zero recordable incidents, you must still complete and post the 300A. Fill in zeros where applicable.

Section 4 — When and Where to Post the Annual Summary

When to Post

Post the Form 300A from **February 1 through April 30** of the year following the recorded year.

For example: Your 2025 Form 300A must be posted from **February 1 – April 30, 2026**.

Where to Post

- In a conspicuous location where employee notices are customarily posted — think break rooms, time clock areas, or common entryways.
- If employees do not work at a fixed location, you must find a way to make it available to them (electronic posting is acceptable if all employees have access).

How Long to Keep Records

- All three forms (300, 300A, and 301) must be retained for **5 years** following the end of the calendar year they cover.

- During that time, you must provide records to OSHA, NIOSH, or the Bureau of Labor Statistics upon request — typically within **4 business hours**.
- Employees, former employees, and their representatives have the right to access relevant records. Form 300 must be provided by the end of the next business day; Form 301 must be provided within 7 calendar days.

Section 5 — Quick Reference Summary

Action	Deadline
Record a new incident on Forms 300 & 301	Within 7 calendar days of learning it is recordable
Report a fatality to OSHA	Within 8 hours
Report a hospitalization, amputation, or eye loss to OSHA	Within 24 hours
Post Form 300A annual summary	February 1 – April 30
Retain all records	5 years from end of calendar year
Provide Form 300 to employee/representative upon request	By end of next business day
Provide Form 301 to employee/representative upon request	Within 7 calendar days

Need help setting up your recordkeeping system? Lowcountry Safety & Compliance Group can walk you through your obligations, review your current logs, and help you build a documentation process that holds up under inspection. Contact us today — we're here to help.

 **330-705-8832** |  **info@lowcountry-safety.com** |  **lowcountry-safety.com**