



# OSHA Recordkeeping Requirements Simplified

A plain-language breakdown of OSHA recordkeeping obligations for safety managers in manufacturing and construction.

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Resource Guide | 2026 Edition — Current as of March 2026

For Safety Directors, EHS Managers, and Compliance Leaders

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# 0 Introduction

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## Why Recordkeeping Is a Standalone Legal Obligation

OSHA's injury and illness recordkeeping rule (29 CFR Part 1904) is one of the most frequently misunderstood compliance obligations in workplace safety. Many employers believe that if they have no injuries, they have no recordkeeping exposure. They're wrong on two counts.

First, recordkeeping violations can be cited even when no underlying safety hazard violation exists. A missing 300 log, an incorrectly classified case, an unsigned 300A summary, or a missed electronic submission are standalone citations carrying penalties up to \$16,550 per violation.<sup>1</sup>

Second, OSHA uses injury and illness data from the Injury Tracking Application (ITA) to select employers for programmed inspections through the Site Specific Targeting (SST) program. Employers with above-average TRIR or DART rates become inspection targets — which means your recordkeeping data directly affects your probability of receiving an OSHA inspection.

**THE BOTTOM LINE:** OSHA's recordkeeping standard requires accurate documentation of work-related injuries and illnesses. It is not optional for covered employers, cannot be waived, and is enforced independently of whether any safety hazard exists. This guide gives you a plain-language walkthrough of every obligation.

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1. OSHA — Recordkeeping Forms and Requirements. <https://www.osha.gov/recordkeeping/forms>

# 1 Who Must Keep OSHA Records

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## The 10-Employee Threshold

Most employers with 10 or more employees at any time during the previous calendar year are required to maintain OSHA injury and illness records under 29 CFR Part 1904. Employee count includes full-time, part-time, seasonal, and temporary workers — any individual on your payroll.<sup>2</sup>

Employers with fewer than 10 employees are generally exempt from maintaining the 300 log, but are not exempt from the obligation to report severe incidents (fatalities, hospitalizations, amputations, eye loss) directly to OSHA. That reporting requirement applies to all employers regardless of size.

## Partial Exemptions by Industry

Certain low-hazard industries are partially exempt from OSHA recordkeeping under 29 CFR 1904.1 and Appendix A to Subpart B. These include retail trade, finance and insurance, real estate, and certain service industries. Partially exempt employers still must:

- Report severe injuries (fatalities, hospitalizations, amputations) directly to OSHA
- Provide injury and illness records if requested by OSHA, BLS, or state agencies
- Complete and post the Form 300A if they receive an official survey request

Construction, manufacturing, warehousing, transportation, and healthcare are not exempt and must maintain full records. When in doubt, check the OSHA industry exemption list using your 6-digit NAICS code at [osha.gov](https://www.osha.gov).

## What Counts as an "Establishment"

OSHA defines an establishment as a single physical location where business is conducted or where services/industrial operations are performed. This distinction has significant implications:<sup>3</sup>

- A company with 5 locations may have different recordkeeping and electronic submission requirements at each location depending on that location's employee count and industry classification
- Electronic submission requirements are determined by each establishment's employee count — not the company's total headcount
- Each covered establishment must maintain its own separate Forms 300, 300A, and 301 — you cannot combine multiple locations on one log
- Employees who report to a fixed office but work primarily at other locations are recorded at the establishment to which they are connected

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2. OSHA — Recordkeeping and Reporting — Overview. <https://www.osha.gov/recordkeeping>

3. OSHA — Injury Tracking Application (ITA) — Electronic Submission. <https://www.osha.gov/injuryreporting>

## 2 The Three Required Forms

OSHA's recordkeeping system uses three forms that work together to create a complete record of work-related injuries and illnesses at each establishment.

### OSHA Form 300

Log of Work-Related Injuries and Illnesses

- Ongoing log of every recordable injury or illness as it occurs during the year
- Must be updated within 7 calendar days of learning about a recordable case
- Maintained at the establishment level — one log per physical location
- Must be made available to employees, former employees, and their representatives
- Retained for 5 years following the end of the calendar year covered

**When to complete:** Within 7 calendar days of learning about a recordable incident

**Retention:** 5 years after end of calendar year covered

**Employee access:** Copies available to current/former employees upon request

**Annual certification:** Must be reviewed and certified by a company executive by Feb 1

### OSHA Form 300A

Annual Summary of Work-Related Injuries and Illnesses

- Annual summary of totals from the Form 300 log — completed after each calendar year
- Summarizes total cases by category: DAFW, restricted work, other recordables, etc.
- Must be completed even if your establishment had zero recordable incidents
- Must be posted in a visible location between February 1 and April 30 each year
- Must be certified by a company executive (owner, officer, or highest-ranking manager)

**Complete and certify by:** February 1 of the following year

**Post in workplace:** February 1 – April 30 every year

**Electronic submission:** March 2 deadline for covered establishments via ITA

**Zero-incident rule:** Must be completed and posted even with no recordable cases

### OSHA Form 301

Injury and Illness Incident Report

- Detailed report for each individual recordable injury or illness
- Captures how the injury occurred, what the employee was doing, and the body part affected
- Workers' compensation forms may be substituted if they contain equivalent information
- Each 301 corresponds to one entry on the 300 log
- Retained for 5 years; must be provided to employees/representatives within 7 business days

**When to complete:** Within 7 calendar days of learning about each recordable incident

**Retention:** 5 years after end of calendar year covered

**Employee access:** Copy provided within 7 business days of written request

**Privacy cases:** Employee name may be withheld for sensitive diagnoses — mark as privacy case

## 3 What Is a Recordable Incident?

Determining whether an injury or illness is recordable is the most common compliance challenge in recordkeeping. The decision involves two tests: work-relatedness and recordability.

### The Work-Relatedness Test

An injury or illness is work-related if an event or exposure in the work environment caused or contributed to the condition, or significantly aggravated a pre-existing condition. The work environment includes the establishment and any other locations where employees work.<sup>4</sup>

**IMPORTANT:** Work-relatedness is presumed for any injury or illness occurring in the work environment. The burden is on the employer to establish a specific exemption. There are 10 exemptions in 29 CFR 1904.5(b)(2) including: injuries from personal tasks outside assigned hours, self-inflicted injuries, common cold/flu, injuries from eating personal food, and injuries during personal tasks during company time.

### The Recordability Decision Tree

Step	Question	If YES	If NO
1	Is the case work-related?	Go to Step 2	NOT recordable. Stop.
2	Is it a new case (not a recurrence of a prior condition)?	Go to Step 3	Apply 29 CFR 1904.6 recurrence rules. May still be recordable.
3	Does it involve a fatality?	RECORDABLE. Record on 300 log.	Go to Step 4
4	Does it involve days away from work?	RECORDABLE. Check DAFW column.	Go to Step 5
5	Does it involve restricted work or job transfer?	RECORDABLE. Check restricted work column.	Go to Step 6
6	Does it require medical treatment beyond first aid?	RECORDABLE. Check "Other recordable" column.	Go to Step 7
7	Does it involve loss of consciousness?	RECORDABLE. Check appropriate column.	Go to Step 8
8	Does it involve a significant diagnosed condition?	RECORDABLE. Record on 300 log.	NOT recordable. Stop.

## Medical Treatment vs. First Aid

The most common classification error is distinguishing medical treatment (recordable) from first aid (not recordable). Under 29 CFR 1904.7, first aid includes these specific treatments — anything beyond them is medical treatment:

First Aid (NOT Recordable)	Medical Treatment (RECORDABLE)
Non-prescription medication at non-prescription strength	Prescription medication
Tetanus immunization	Wound closure with sutures, staples, or surgical glue
Cleaning, flushing, soaking of wounds	X-rays (diagnostic for fracture/injury)
Non-rigid means of support (elastic bandage, splint)	Rigid means of support (cast, splint for fracture)
Temporary immobilization device during transport	Physical therapy / occupational therapy
Hot/cold therapy	Draining a wound by puncturing or incision
Non-prescription eye patches	Prescription eye patches
Removing splinters with tweezers / irrigation	Removal of foreign body from eye by medical professional
Observation of concussion symptoms	Any procedure beyond the first aid list on this side

## Special Cases

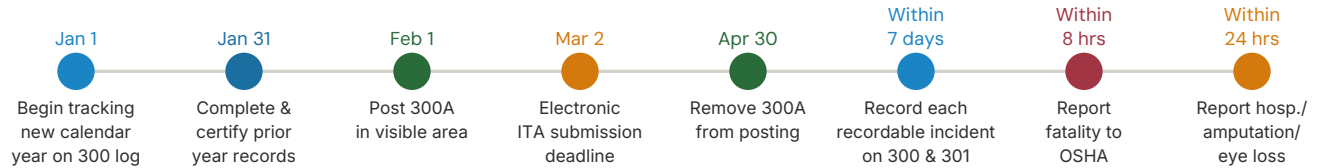
Certain conditions must be recorded whenever they are work-related, regardless of treatment level:

- Needlestick/sharps injuries involving contaminated sharp objects
- Medical removal under OSHA health standards (lead, cadmium, hearing)
- Occupational hearing loss when a standard threshold shift (STS) is detected and the audiologist confirms it is work-related
- Tuberculosis when an employee tests positive after occupational exposure
- Cancer, chronic irreversible disease, fractured or cracked bone, punctured eardrum when work-related and diagnosed by a licensed healthcare professional

4. OSHA — Recordkeeping and Reporting Occupational Injuries and Illnesses (29 CFR Part 1904).  
<https://www.osha.gov/laws-regs/regulations/standardnumber/1904>

## 4 Key Deadlines and the Annual Calendar

### The Recordkeeping Timeline



Deadline	Action Required
January 1	Begin new 300 log for the current calendar year. Carry over any cases from prior year that are still open (DAFW, restricted work).
By February 1	Complete, review, and certify Form 300A for the prior calendar year. Post in a visible area of the workplace accessible to workers.
February 1–April 30	Form 300A must remain posted. All workers can review the prior year’s injury and illness summary during this period.
March 2	Electronic submission deadline via OSHA’s Injury Tracking Application (ITA) for all covered establishments. Late submission is a violation.
After April 30	300A may be removed from posting. Retain all forms (300, 300A, 301) for 5 years after the end of the calendar year covered.
Within 7 calendar days	Record each new recordable injury or illness on Form 300 and complete Form 301 within 7 calendar days of learning of the case.
Within 8 hours	Report any work-related fatality to OSHA (phone: 1-800-321-OSHA or online at osha.gov).
Within 24 hours	Report any work-related in-patient hospitalization, amputation, or eye loss to OSHA.

### Electronic Submission Requirements (ITA)

Under 29 CFR 1904.41, covered establishments must electronically submit injury and illness data via OSHA’s Injury Tracking Application (ITA) at [osha.gov/injuryreporting](https://www.osha.gov/injuryreporting). Requirements are based on establishment employee count and industry classification — not total company headcount.<sup>5</sup>

## Who Must Submit What

Establishment Type	What to Submit	Deadline	Notes
250+ employees (any industry not on exempt list)	Form 300A summary data	March 2 annually	Use OSHA ITA Coverage Application to verify
20–249 employees in designated high-hazard industries	Form 300A summary data	March 2 annually	Appendix A to Subpart E of 29 CFR 1904 lists qualifying industries
100+ employees in designated high-hazard industries	Forms 300A + 300 log + 301 incident reports (all three)	March 2 annually	Appendix B to Subpart E of 29 CFR 1904 lists qualifying industries
Fewer than 10 employees (all industries)	No electronic submission required	N/A	Still must report severe incidents (fatalities, hospitalizations, etc.)
Exempt industries (all sizes)	No OSHA 300 log required, but severe incident reporting still applies	N/A	Check NAICS code against Appendix A to Subpart B exemption list

**QUICK CHECK:** Use OSHA's free ITA Coverage Application at [osha.gov/itareportapp](https://www.osha.gov/itareportapp) to determine your specific electronic submission requirements. Enter your NAICS code and employee count — the tool tells you exactly what you must submit and by when.<sup>6</sup>

5. OSHA — ITA User Guide (Updated December 2025), [https://www.osha.gov/sites/default/files/ita\\_user\\_guide.pdf](https://www.osha.gov/sites/default/files/ita_user_guide.pdf)

6. OSHA — OSHA Forms for Recording Work-Related Injuries and Illnesses. <https://www.osha.gov/recordkeeping/forms>

## 5 Serious Incident Reporting

In addition to maintaining the 300 log, all employers — regardless of size or industry exemption — must directly report severe work-related incidents to OSHA. These are called “voice reports” and are separate from and in addition to the 300 log obligation.

### Fatalities: 8-Hour Rule

Any work-related fatality must be reported to OSHA within 8 hours of the employer learning of the death. This applies regardless of when the incident occurred — if a worker is injured on Monday and dies on Thursday, the 8-hour clock starts when the employer learns of the death, not when the injury occurred.<sup>7</sup>

- Report by phone to your nearest OSHA area office during business hours
- After hours: call OSHA’s 24-hour hotline: 1-800-321-OSHA (1-800-321-6742)
- Online: submit at [osha.gov/report](https://www.osha.gov/report) (available 24/7)
- Failure to report a fatality within 8 hours: up to \$16,550 penalty per violation

### Hospitalizations, Amputations, Eye Loss: 24-Hour Rule

Any work-related in-patient hospitalization (overnight admission — not just ER observation), amputation, or loss of an eye must be reported to OSHA within 24 hours of the employer learning of the event.

- In-patient hospitalization: Worker must be formally admitted as an inpatient. Emergency room visits without admission do not trigger the 24-hour reporting requirement (though they may be recordable).
- Amputation: Any traumatic or surgical removal of a body part — including the tip of a finger. Does not have to involve complete loss.
- Loss of an eye: Any work-related loss of an eye.
- Same reporting methods as fatalities: nearest OSHA office, OSHA hotline, or online

**STATE PLAN NOTE:** If the event is a fatality AND the employer is in a state with an OSHA-approved State Plan, report to the State Plan — not to federal OSHA. Most State Plans have the same reporting requirements as federal OSHA. Check [osha.gov/stateplans](https://www.osha.gov/stateplans) to confirm your state’s specific requirements.

7. OSHA — Employer Rights and Responsibilities Following a Federal OSHA Inspection (OSHA 3000). <https://www.osha.gov/sites/default/files/publications/OSHA3000.pdf>

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## Retention, Access, and Employee Rights

### 5-Year Retention Requirement

OSHA Forms 300, 300A, and 301 must be retained for 5 years following the end of the calendar year to which they relate. This means:

- 2025 records (Forms 300, 300A, 301) must be retained through December 31, 2030
- Records must be updated during the retention period if additional information becomes available about a case (e.g., a case initially classified as restricted work becomes a DAFW case after additional medical evaluation)
- If an employer changes ownership, the successor must maintain the prior owner's records for the remainder of the retention period

### Employee Access to Records

OSHA's recordkeeping standard includes strong employee access rights that employers must be prepared to fulfill quickly.<sup>8</sup>

Who Requests	What They Can Access	Timeline	Notes
Current employees	Form 300 log (current year + any year within 5-year retention period)	By end of next business day	May withhold employee names for privacy cases
Former employees	Any 300 log entry pertaining to the former employee's own case	By end of next business day	Personal representative may also request
Personal representative	Access to the employee's own records	By end of next business day	Written authorization from employee required
Current employee	Form 301 for their own case	Within 7 business days	Copy must be provided free of charge
Authorized employee representative (union rep, OSHA officer)	Form 300 log; 301 with employee name withheld	By end of next business day	301 provided without employee identifying information

## Anti-Retaliation and Accurate Recordkeeping

OSHA's 2016 anti-retaliation rule (29 CFR 1904.35) explicitly prohibits employers from discouraging reporting of injuries and illnesses through disciplinary policies, incentive programs, or any action that penalizes workers for reporting. Underreporting is a violation — and OSHA specifically looks for post-incident drug testing policies and safety incentive programs that may discourage reporting.<sup>9</sup>

- Do not implement safety incentive programs that reward workers for low injury rates in ways that create incentives to under-report
- Post-incident drug testing is permissible, but only where there is reasonable suspicion that drug use was a factor
- Do not discipline workers for reporting injuries through normal channels
- Workers must be informed of their right to report injuries without fear of retaliation — this is explicitly part of the 300A posting requirement

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8. OSHA — Recordkeeping and Reporting Occupational Injuries and Illnesses (29 CFR Part 1904).

<https://www.osha.gov/laws-regs/regulations/standardnumber/1904>

9. OSHA — Employer Rights and Responsibilities Following a Federal OSHA Inspection (OSHA 3000).

<https://www.osha.gov/sites/default/files/publications/OSHA3000.pdf>

## 7

## Common Mistakes and Penalties

## The 10 Most Common Recordkeeping Errors

#	Error	The Fix
1	Misclassifying recordable cases as first aid	Incorrectly evaluating whether treatment crossed the first-aid threshold. When in doubt, document a consultation with a healthcare provider.
2	Failing to record within 7 calendar days	Waiting for workers' comp paperwork or case resolution before recording. Record within 7 days of learning, even if investigation is ongoing.
3	Missing the 300A posting deadline (Feb 1)	Forgetting to post or certify before the February 1 deadline. Set a recurring calendar reminder in December.
4	Missing the ITA electronic submission deadline (Mar 2)	Forgetting to submit or not knowing if submission is required. Check the ITA Coverage Application at <a href="https://osha.gov/itareportapp">osha.gov/itareportapp</a> annually.
5	Not counting all workers in the employee threshold	Only counting full-time employees. All workers on payroll count — including part-time, seasonal, and temporary.
6	Treating Workers' Comp cases as OSHA recordables	Workers' Comp and OSHA recordability use different criteria. A case can be Workers' Comp but not OSHA recordable, and vice versa.
7	Not recording restricted work or job transfer cases	Only logging DAFW cases. Restricted duty and job transfer cases are equally recordable under 29 CFR 1904.7(a).
8	Failure to retain records for 5 years	Destroying or losing records during the retention window. OSHA can cite violations for records going back 5+ years.
9	Not providing employees access to the 300 log	Delaying or refusing to provide current employees access to the 300 log by the end of the next business day.
10	Using a single 300 log for multiple locations	Treating a company with multiple physical locations as one establishment. Each location needs its own log.

## Penalty Schedule (2026)

Violation Type	Maximum Penalty	Common Scenarios
Other-than-serious violation	Up to \$16,550 per violation	Failure to record, late recording, failure to post 300A
Serious violation	Up to \$16,550 per violation	Systemic recordkeeping failures, patterns of underreporting
Willful or repeated violation	Up to \$165,514 per violation	Intentional underreporting, deliberate misclassification, retaliation
Failure to report fatality (8 hrs)	Up to \$16,550 per violation	Missing the 8-hour reporting window
Failure to report hospitalization, amputation, eye loss (24 hrs)	Up to \$16,550 per violation	Missing the 24-hour reporting window
Electronic submission failure	Up to \$16,550 per violation	Failure to submit via ITA by March 2 deadline

**PENALTY RISK:** OSHA's instance-by-instance citation policy can apply to recordkeeping violations. Each missing or incorrect entry on a 300 log can be treated as a separate violation. An employer with 20 underreported cases could face 20 separate citations — up to \$330,000+ in penalties for a single audit.

# Quick Reference

## The Recordkeeping Decision Checklist

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Run through this checklist at the end of each month to maintain continuous compliance.

### Monthly Tasks

- Review all incidents from the past month — did any cross the recordable threshold?
- Confirm all recordable cases were entered on the 300 log within 7 calendar days
- Verify all Form 301s are complete for each 300 log entry
- Confirm no cases from prior months need to be updated (reclassified, extended DAFW, etc.)

### Annual Tasks (Year-End)

- Review full-year 300 log for accuracy and completeness
- Complete and certify Form 300A by February 1
- Post 300A in a visible workplace location by February 1
- Confirm ITA electronic submission requirements for your establishment
- Submit electronically via ITA by March 2 (if required)
- Remove 300A from posting after April 30
- Begin new 300 log for the current calendar year on January 1

### Incident Response

- Was any worker admitted to a hospital as an inpatient? → Report to OSHA within 24 hrs
- Was there an amputation or eye loss? → Report to OSHA within 24 hrs
- Was there a fatality? → Report to OSHA within 8 hrs
- Was medical treatment beyond first aid required? → Record on 300 log within 7 days
- Was the case work-related? → Apply 29 CFR 1904.5 work-relatedness test

### Employee Access

- Can employees view the current 300 log by end of the next business day if requested?
- Can former employees access their own cases?
- Can employees receive a copy of their own Form 301 within 7 business days?
- Are 5 years of records accessible and organized?

## Sources

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1. OSHA — Recordkeeping Forms and Requirements. <https://www.osha.gov/recordkeeping/forms>
2. OSHA — Recordkeeping and Reporting — Overview. <https://www.osha.gov/recordkeeping>
3. OSHA — Injury Tracking Application (ITA) — Electronic Submission. <https://www.osha.gov/injuryreporting>
4. OSHA — Recordkeeping and Reporting Occupational Injuries and Illnesses (29 CFR Part 1904). <https://www.osha.gov/laws-regs/regulations/standardnumber/1904>
5. OSHA — Injury Tracking Application (ITA) User Guide (Updated December 2025). [https://www.osha.gov/sites/default/files/ita\\_user\\_guide.pdf](https://www.osha.gov/sites/default/files/ita_user_guide.pdf)
6. OSHA — OSHA Forms for Recording Work-Related Injuries and Illnesses. <https://www.osha.gov/recordkeeping/forms>
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## Keep Your Recordkeeping Accurate and Always Audit-Ready

OSHAlytics auto-populates your 300 log from incident reports, tracks recordability classifications, flags DAFW and restricted-work cases, and generates your 300A summary — keeping every form accurate and on time.

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