

How to Complete the OSHA Form 300

July 18, 2023

The Log of Work-Related Injuries and Illnesses (Form 300) is required by the Occupational Safety and Health Administration (OSHA) to classify work-related injuries and illnesses and to record the extent and severity of each case. Employers are required to complete the [OSHA Form 300 log](#) unless they are [exempt](#). Employers will also be required to post an annual summary (Form 300A) in their workplaces from February 1 until April 30 of each year.

Step 1: Determine the Establishment Locations

A Form 300 log is required for each physical establishment location that is expected to be in operation for at least one year. For employees who work from home, OSHA does not consider the worker's home to be an establishment for record-keeping purposes. OSHA considers the worker's establishment to be the office to which he or she reports, from which he or she receives direction or supervision, collects pay, and otherwise stays in contact with the employer. It is at this establishment that the log is kept.

Step 2: Identify Required Recordings

Work-related injuries and illnesses that result in the following must be recorded:

- Death.
- Loss of consciousness.
- Days away from work.
- Restricted work activity or job transfer.
- Medical treatment beyond first aid.
- Any work-related case involving cancer, chronic irreversible disease, a fractured or cracked bone, or a punctured eardrum.

In addition to the above cases, employers must record the following conditions when work-related:

- Any needle-stick injury or cut from a sharp object that is contaminated with another person's blood or other potentially infectious material.
- Any case requiring an employee to be medically removed under the requirements of an OSHA health standard.

- Tuberculosis (TB) infection as evidenced by a positive skin test or diagnosis by a licensed health care professional after exposure to a known case of active TB.
- An employee's hearing test result that the employee has experienced a standard threshold shift in hearing in one or both ears.

The [OSHA Regulation 29 C.F.R. §1904.7](#) contains an in-depth overview of recordable injuries and illnesses. Additional information on determining medical treatment and first aid can be located at 29 C.F.R. §1904.7(b)(5).

Step 3: Determine Work-Relatedness

When an accident occurs, an employer must document a recordable injury or illness on the OSHA Form 300 log within seven days. An injury or illness is considered work-related and must be recorded on the log unless an [exception](#) applies. Some exceptions include:

- At the time of the injury or illness, the employee was at work as a member of the general public and not as an employee. For example, if an employee returns to work after the end of his or her shift to pick up an item the employee forgot to take home and is injured during this visit.
- The injury or illness surfaces while at work, but results solely from a nonwork-related event or exposure. For example, an employee suffers a heart attack while at work but has a history of heart disease.
- The injury or illness results solely from voluntary participation in a wellness program. For example, an employee is injured while working out in the company gym.
- The injury or illness is the result of eating or drinking or preparing food or drink for personal consumption. For example, an employee chokes while eating a sandwich for lunch.
- The injury is the result of an employee doing personal tasks outside of work hours. For example, the employee sustains an injury while visiting with co-workers after his or her work shift.

Step 4: Complete the OSHA Form 300

Employers must take the following steps to fill out the OSHA Form 300:

1. Fill in the year, establishment name, city and state.
2. Assign each event an employer-created case number on the OSHA log. This can be as simple as number 1, 2, 3, 4 and so on. The only requirement is that each case number for a given year is unique.
3. Identify the employee, the employee's job title, the date of the injury or onset of the illness and the exact location where the event occurred.

4. Specifically describe the case, along with the parts of the body affected and the object/substance that directly injured or made the employee ill, using more than one line if necessary.
5. Classify the case by choosing only one of the categories. The most serious outcome will need to be recorded; the employer should revise the log if the injury or illness progresses, or the outcome is more serious than was originally recorded. The original entry must be crossed out, deleted or concealed with correctional fluid.
6. Enter the number of days the employee was on restricted work or job transfer, the number of days away from work, or both.
7. Indicate whether the case is an injury or an illness.
8. Total all columns at the end of the year.

The Form 300 will contain information related to an employee's health and must be kept confidential to the extent possible while using the information for occupational safety and health purposes. OSHA provides [guidance](#) that includes the forms needed for maintaining occupational injury and illness records along with step-by-step instructions.

Step 5: Complete and Post the OSHA 300A Annual Summary

The information from the OSHA Form 300 Log is transferred onto the 300A Summary by matching the corresponding lettered column on the log with the lettered blank space on the summary.

The employer must complete the establishment information section and have the summary signed by an authorized executive of the company.

Employers must complete the 300A summary form and post the summary in the workplace from February 1 to April 30 of the year following the year covered by the form at each job site in a conspicuous area where notices to employees are customarily placed. For example, accidents occurring in 2022 will be summarized on the Form 300A and posted from February through April 2023. Copies of the 300A summary should be provided to any employees who may not see the posted summary because they do not regularly report to a fixed location.

Step 6: Submit Electronic Reports to OSHA

Employer establishments with fewer than 20 employees at all times during the year do not have to submit information electronically to OSHA.

Employer establishments in certain [high-risk industries](#) with 20-249 employees must electronically submit to OSHA information from Form 300A (Summary of Work-Related Injuries and Illnesses) by March 2.

Employer establishments with 250 or more employees that are subject to OSHA's recordkeeping regulation must electronically submit to OSHA information from Form 300A (Summary of Work-Related Injuries and Illnesses) by March 2.

Effective Jan. 1, 2024, employers with 100 or more employees at an establishment any time during the previous calendar year will need to electronically submit data from Forms 300 and 301 each year if the establishment is classified in an industry identified by OSHA as having elevated injury and illness rates. A list of these covered industries can be found at the end of the [final rule](#) in appendix B. The data required to be submitted from Forms 300 and 301 include the date, physical location, and severity of the injury or illness; details about the worker who was injured; and details about how the injury or illness occurred. Covered employers must submit this data no later than March 2 each year. The submission of data from forms 300 and 301 is in addition to the requirement to electronically submit the form 300A summary.

For more information, see [OSHA Injury and Illness Recordkeeping and Reporting Requirements](#).

Step 7: Retain the Log and Summary

The OSHA Form 300 Log and the OSHA 300A Summary must be kept for five years following the year that the log and summary pertain to.