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Here is your annual reminder from your friends at HR Affiliates that it is time to make sure your OSHA 300 summary is up to date and ready to be posted. Employers that are covered by the Occupational Safety and Health Administration's (OSHA's) record-keeping rule must post a summary of 2024 work-related injuries and illnesses in a noticeable place from Feb. 1 to April 30.

If your organization is required to submit your OSHA 300 summary to OSHA annually, this must be filed online by March 2, 2025. If you are not certain if you need to submit online, visit the ITA Coverage Application (<https://www.osha.gov/itareportapp>) to help determine if your organization is required and to find instructions.

As a refresher to everyone, under OSHA's recordkeeping regulation, certain covered employers are required to prepare and maintain records of serious occupational injuries and illnesses using the OSHA 300 Log. This information is important for employers, workers, and OSHA in evaluating the safety of a workplace, understanding industry hazards, and implementing worker protections to reduce or eliminate hazards. There are two exemptions to OSHA's recordkeeping requirements. The first exemption is for companies with 10 or fewer employees. These companies must keep injury and illness records only if OSHA specifically requires them to do so. The second exemption is for establishments classified in certain low-hazard industries (<https://www.osha.gov/recordkeeping/presentations/exempttable>).

Do you have to submit these to OSHA Electronically, too?

On 1/1/2024 OSHA published the **Improve Tracking of Workplace Injuries and Illnesses** final rule requiring **establishments that meet certain size and industry criteria to submit case-specific injury and illness data from their OSHA 300 and 301 forms** to submit this data electronically to OSHA. **If you have an establishment with 100 or more employees, it may be subject to these new requirements.**

The best way to determine if your establishment(s) is required to electronically submit these data is by using OSHA's [ITA Coverage Application](#).

Don't let the word "application" concern you. The OSHA application website does not require any commitment to determine whether you may have to file electronically and doesn't even require you to give your company name. Contrary to the name OSHA chose to give its site, it is not an "application" you have to download from OSHA. Here is the information you will need to provide:

- State
- Whether 11 or more employees were employed in the previous year



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- Maximum number of employees filed at any time in the previous year
- Whether the enterprise was a government entity (state, local, or federal)
- NAICS Number



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If the OSHA site says you should file electronically or follow up with your relevant state OSHA agency for more info based on your headcount and NAISC code, you should heed that guidance. It's important to note that answers will vary depending on the state, and you may be obligated to submit for some states and not others depending upon your headcount in those states.

For example, one of our savvy consultants tested the site with these results:

TEST CASE:

Our team at HR Affiliate's now knows that the NAICS code for sugar beet farming is 111991 – and that OSHA would not require Dwight Schrute's family enterprise to file electronically based on the below hypothetical data entered for **NEW YORK**. See below:

Reporting is NOT required for this establishment. Based on your entry for NAICS code and peak establishment employment, you are NOT required to submit your injury and illness data through the Injury Tracking Application. Only establishments with 20 or more employees are required to report their injury and illness data through the ITA.

State = New York

Firm has 11 or more employees = Yes

Peak establishment employment = 15

Government = Non-government

NAICS code = 111991: Sugar Beet Farming

HOWEVER, if you change the state to **CALIFORNIA** – you get a different answer. So... if Dwight develops a strain of beets more conducive to the coastal climate, he'll have other obligations.

Reporting may be required for this establishment. Based on your entry for state, please contact your state occupational safety and health agency for information about your reporting requirements. See <https://www.osha.gov/stateplans> for contact information.

State = California

Firm has 11 or more employees = Yes

Peak establishment employment = 15

Government = Non-government

NAICS code = 111991: Sugar Beet Farming



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It's not all as intuitive as Bears, Beets, or Battlestar Galactica. So, don't make any assumptions when it comes to your organization's obligation to file electronically this year.

As always, we are here to help if you need any assistance in interpreting this new rule or in gathering your data.