

## New Year, New OSHA Reporting Requirement

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The Occupational Safety & Health Administration (OSHA) rang in the New Year by rolling out another reporting requirement for certain employers across the country. Beginning January 2024, establishments with 100 or more employees in designated high-hazard industries must electronically submit information from their Form 300 and Form 301 to OSHA once per year.

Let's break down the specifics of this new requirement:

**Who?** The new reporting requirement applies to “establishments with 100 or more employees in designated industries.” 29 C.F.R. § 1904.41(a)(2).

An “establishment” is a single physical location where business is conducted or where services or industrial operations are performed. 29 C.F.R. § 1904.46. For activities where employees do not work at a single physical location (ex. construction; transportation; communications; electric; gas and sanitary services; and similar operations), the establishment is represented by main or branch offices, terminals, stations, etc. that either supervise such activities or are the base from which personnel carry out these activities.

For this new reporting requirement, each individual employed in the establishment at any time during the calendar year counts as one employee. That includes full-time, part-time, seasonal, and temporary workers.

An establishment is in a designated industry if its industry is listed in [Appendix B to Subpart E of 29 C.F.R. 1904.41](#). Those “designated industries” tend to involve a “high-risk” nature of work. Some of those industries include food production, retail, manufacturing, warehousing, healthcare, and transportation.

**What?** A covered employer must electronically submit information from [Form 300 and Form 301](#) to OSHA.

OSHA Form 300 is a “Log of Work-Related Injuries and Illnesses,” which allows employers to record information about the employee’s name, job title, date of the injury or illness, where the injury or illness occurred, description of the injury or illness (e.g., body part affected), and the outcome of the injury or illness (e.g., death, days away from work, job transfer or restriction).

OSHA Form 301 is an “Injury and Illness Incident Report,” which enables an employer to report the employee’s name and address, date of birth, date hired, and gender and the name and address of the health care professional that treated the employee, as well as more detailed information about where and how the injury or illness occurred.

**Where?** A covered employer has three options on OSHA’s secure website, the [Injury Tracking Application \(ITA\)](#), to electronically submit information about each recordable injury and illness. First, users are able to manually enter data into a webform. Second, users are able to upload a CSV file to process single or multiple establishments at the same time. Third, users of automated recordkeeping are able to transmit electronically via an API (application programming interface).

The ITA is accessible from the ITA launch page, where covered employers are able to provide OSHA with Form 300 and Form 301.

Why? According to OSHA, access to establishment-specific, case-specific injury and illness data will help the agency identify establishments with specific hazards. This will enable the agency to interact directly with those establishments, through enforcement and/or outreach activities, to address and abate the hazards and improve worker safety and health. That is just one of many other reasons for this new reporting requirement provided by OSHA.

When? If you are a covered employer, you must submit the information from your completed Form 300 and Form 301 by March 2<sup>nd</sup> of the year after the calendar year covered by the forms.

Takeaway: If you are an employer subject to this new reporting requirement or need additional guidance on whether you are subject to it, contact [Nicholas Rollo](#) or any member of the Wilentz [Employment Law](#) Team.

**Attorney**

- Nicholas Rollo

**Practice**

- Employment Law