



Public Sector Employer Guide for OSHA 300 Log Recordkeeping

1.0 Purpose

This guide explains Massachusetts Department of Labor Standards (DLS) requirements for public sector employers to maintain an OSHA 300 Log for work-related injury and illness. The requirements are part of OSHA regulations adopted by 454 CMR 25.00 in 2018. The intent of this guide is to assist human resources and worker's compensation coordinators maintain injury records. Per 29 CFR 1904.0, recording or reporting a work-related injury, illness or fatality does not mean that the employer or employee was at fault, that an OSHA rule has been violated, or that the employee is eligible for workers compensation or other benefits.

This guide provides separate sections to explain notification to DLS after fatality, amputation, loss of eye or inpatient hospitalization; which employers are required to maintain an OSHA 300 Log; and when workplace injury information is required to be submitted to DLS.

2.0 Massachusetts Injury Recordkeeping Regulations

- The Department of Industrial Accidents (DIA) requirements for submitting Form 101 – Employer's First Report of Injury/Fatality to DIA.
- Fire and Police department injury reporting, per M.G.L. c. 41, § 111F.
- 454 CMR 25.00 requires employers to comply with OSHA recordkeeping regulation 29 CFR 1904.
- 454 CMR 25.00 requires employers to respond to the Bureau of Labor Statistics survey when selected.

3.0 Notification to DLS of Amputation, Loss of Eye, Inpatient Hospitalization, or Fatality

- All public-sector employers must notify DLS within 8 hours of an employee fatality and within 24 hours of any work-related injury or illness that results in an employee's amputation, loss of an eye, or in-patient hospitalization. This is separate from the DIA Form 101 – Employer's First Report of Injury/Fatality and forms used for Police and Fire under M.G.L. c. 41 §111F.
- This notification requirement applies to all employer categories, such as municipal fire, police, school, and public works, and to departments of all sizes, including departments that are exempt from maintaining an OSHA 300 Log, as listed in Appendix A.
- **Notify DLS at safepublicworkplacemailbox@mass.gov or (508) 616-0461 x1.** Each municipality or state agency determines for themselves who is delegated to contact DLS, such as the worker's compensation coordinator or the department superintendent.

4.0 Employers Required to Maintain the OSHA 300 Log

4.1 Employers Required to Maintain an OSHA 300 Log

454 CMR 25.00 requires public sector employers to maintain injury and illness records in accordance with 29 CFR 1904. Most, but not all, categories of public sector employers are required to maintain an OSHA 300 Log. See Appendix A of this guide for details.

- 4.1.1 Mandatory:** Local and state government employers must keep an updated OSHA 300 Log unless they are exempt due to NAICS classification or size.

Mandatory NAICS categories include: airport with scheduled flights; ambulance/EMS; correctional facilities; courts; drinking water; electric power; ferries; firefighting; highway; housing; hospitals; museums; nursing homes; police; public transit; public works; school transportation; sheriff; solid waste; sewage; waste collection; zoo.

- 4.1.2 Exempt due to NAICS industry codes:** Employers in specific NAICS codes are not required to keep the OSHA 300 Log, even when they have more than 10 employees, unless they are asked in writing to do so by DLS or the Bureau of Labor Statistics (BLS). This exemption is provided in 29 CFR 1904.2. All employers, regardless of NAICS classification, must notify DLS of inpatient hospitalization, amputation, or loss of eye within 24-hours and of a fatality within 8 hours.

Exempt NAICS categories: accounting; airport with non-scheduled flights; childcare; K-12 schools; cemetery, unless part of a larger DPW department; colleges; education support services; engineering services; information services; libraries; outpatient care centers; telecommunications.

- 4.1.3 Exempt due to size:** Employers with 10 or fewer employees, regardless of whether or not they are full time, at all times during the last calendar year do not need to keep an OSHA 300 Log, unless they are asked in writing to do so by DLS or the Bureau of Labor Statistics. This exemption is provided in 29 CFR 1904.1. All employers, even with less than 10 employees, must notify DLS of in-patient hospitalization, amputation, or loss of eye within 24-hours and of a fatality within 8 hours.

Example 1: A Public Works Department with 10 or fewer employees for the entire year is not required to maintain an OSHA 300 Log, even if the municipality has more than 10 employees cumulative in other departments that are different business units (e.g. schools, town hall).

Example 2: A Police Department has 14 employees but less than 10 full-time-equivalent employees (FTE). This employer is required to maintain an OSHA 300 Log and is not exempt due to size since there are more than 10 employees.

4.2 Number of OSHA 300 Logs required for Municipalities/State Agencies

A municipality or state agency may need to maintain more than one OSHA 300 Log since fire and public works departments conduct different functions and are considered to be different establishments under 29 CFR 1904.46(2).

4.2.1 Combined OSHA 300 Log for multiple locations: When an employer has multiple buildings or locations, these locations can be combined on the same OSHA 300 Log when:

- The employer operates the locations as a single business operation under common management;
 - The locations are all located in close proximity to each other; and
 - The employer keeps one set of business records for the locations, such as records on the number of employees, their wages and salaries, sales or receipts, and other kinds of business information.
- Example 1: A Fire Department can combine OSHA 300 Log information on the same form when there are multiple station houses. Include all work-related injury and illness for career, on-call, per diem and volunteer staff, and EMS staff when supervised by the Fire Department.
 - Example 2: A Public Works Department can combine OSHA 300 Log information on the same form when water, sewer and highway activities are operated as a single business operation under common management and the employer keeps one set of records for these employees. A separate OSHA 300 Log should be maintained for sewer and highway when these budgets and personnel are separate.
 - Example 3: Do not combine the OSHA 300 Log for a municipal Fire Department (firefighting) and Fire District (drinking water and hydrant) when management and business units are separate.
 - Example 4: A school system that has multiple buildings is not required to maintain separate logs for each building, nor required to maintain a log for the entire district. See *Appendix A* of this guide, which explains that elementary and secondary schools are exempt from maintaining an OSHA 300 Log.

4.2.2 Separate OSHA 300 Log for single location: A separate OSHA Log is required when different business units are located at the same location.

- Example 1: A public safety complex that houses both Fire and Police departments should maintain two OSHA 300 Logs, one for Fire and one for Police, when the departments are operated as different business units.

4.2.3 Private contractors/vendors working on public property: When a municipality contracts with a private contractor, the contractor is responsible for maintaining their own OSHA 300 Log for their employees. These contractors arrive as their own team and provide their own workers and supervision. Do not put these workers on the municipality's injury log.

- Example 1: Private contractors that provide road paving or sanitation collection are not included in the Public Works OSHA 300 Log.
- Example 2: When a private ambulance company is contracted for EMS services, and that vendor provides their own supervision and employees, do not put these workers on the Fire Department OSHA 300 Log.

4.2.3 Per-diem and temporary workers: When an employer obtains employees from a temporary help service, employee leasing service, or personnel supply service, record these worker's injuries on the host employer OSHA 300 Log when the per diem worker is supervised on a day-to-day basis by the host per (29 CFR 1904.31(b)(2)). (e.g. per diem nurse).

4.2.4 Telecommute and Remote Workers: When an employee is permitted to telecommute from home, the employee's home is not a separate business establishment. When an injury occurring at home is determined to be work-related, put this information on the OSHA 300 Log for the employer for which the employee reports.

5.0 Forms

There are three forms involved in OSHA recordkeeping: OSHA 300 Log, OSHA 301, and OSHA 300A. Click [here](#) for the templates and detailed directions on how to use them.

Records may be kept at headquarters or a central location, and may be kept electronically. A central electronic database may be used, but the ability to sort by department is required.

5.1 OSHA 300 - Log of Work-Related Injuries and Illnesses

Employers must use OSHA 300 Log templates or equivalent.

Alternative and electronic forms of the OSHA 300 Log are acceptable to DLS. The alternative forms must contain the same information as the OSHA 300 Log but may be formatted differently. This allows human resources departments and worker's compensation insurers to adapt existing database systems to comply with the recordkeeping requirement.

Examples of alternative forms:

- Executive Branch agencies use the HRD e-services which provides an equivalent OSHA 300 Log that is approved by DLS.
- Software used by Worker's Compensation agencies serving the public sector.
- Third-party software from companies specializing in Environmental Health and Safety issues such as OSHA Recordkeeping.

5.2 OSHA 301 - Injury and Illness Incident Report

The OSHA 301 Injury and Illness Incident Report is one of the first forms you must fill out when a recordable work-related injury or illness has occurred. Within 7 calendar days after you receive information that a recordable work-related injury or illness has occurred, you must fill out this form or an equivalent.

The OSHA 301 form looks similar to, but is different from, the DIA Form 101 – Employer's First Report of Injury/Fatality. Employers are required to submit Form 101 - First Report of Injury electronically to DIA. Do not submit the OSHA 301 to DLS.

5.3 OSHA 300A - Summary of Work-Related Injuries and Illnesses

The OSHA 300A Summary of Work-Related Injuries and Illnesses form is used to display basic metrics related to injuries and illnesses of an establishment within a calendar year. Do not submit the OSHA 300A to DLS unless requested to do so.

6.0 Annual Posting of OSHA 300 Log Data

Public sector workplaces are required to post their OSHA 300A form in a conspicuous location from February 1 through April 30. Examples of a conspicuous location are an employee time clock area, break room, or area with other required labor postings (e.g. minimum wage, FMLA, EEO posters).

7.0 OSHA 300 Online Submissions

- Public sector employers **do not** submit their OSHA 300 Log to the OSHA online tracking application. www.osha.gov/injuryreporting. This is only required for private sector employers.
- Employers must continue submitting the Form 101 – Employer’s First Report of Injury/Fatality to DIA. The DIA worker’s compensation reporting is separate from the DLS OSHA 300 Log. <https://www.mass.gov/how-to/file-an-employers-first-report-of-injury-illness-or-death-form-101-online>.
- Employers selected for the BLS survey will be sent log-in information in January after the collection year to submit their information.

8.0 Retention of Recordkeeping Forms

- Public sector employers must save the OSHA 300 Log, the privacy case list (if one exists), the 300A annual summary, and the OSHA 301 Incident Report forms for five (5) years following the end of the calendar year that these records cover. Records may be kept electronically and may be kept in a central location.
- During the 5-year storage period:
 - OSHA 300 Logs must be updated to include newly discovered recordable injuries or illnesses and to show any changes that have occurred in the classification of previously recorded injuries and illnesses. If the description or outcome of a case changes, the employer must remove or line out the original entry and enter the new information.
 - The annual 300A Summary and the individual OSHA 301 Incident Report forms do not have to be updated.

9.0 Bureau of Labor Statistics (BLS) Survey

The Bureau of Labor Statistics (BLS) is a federal/state cooperative program that publishes data on occupational injury and illnesses. Each year, approximately 200,000 employers across the country receive a survey requesting information from the employer’s OSHA 300 Log, 300A Summary, and individual OSHA 301 Incident Reports. In Massachusetts, the BLS survey is administered by the Department of Labor Standards. Data that is submitted to the BLS survey is kept confidential and not shared with DLS inspection staff or any other state agency.

- Public sector employers who receive a BLS survey are **required** to respond.
- If selected, a pre-notification letter will be sent in December of the year prior to the collection year. (i.e. BLS will send a letter in December 2021 notifying the employer that their calendar 2022 information will be requested in January 2023.)
 - i. A municipality can get more than one request letter due to having multiple establishments (e.g. library, fire department, or water department).
 - ii. The BLS Survey may require OSHA 300 Log information regarding a school district, even though schools are usually exempt from maintaining an OSHA 300 Log. (See *Appendix A* of this guide for exempt categories). The advance letter provides notice that for the next calendar year, the OSHA 300 Log will be mandatory. In this example, the school district may revert to not maintaining an OSHA 300 Log in years when it is not selected by the BLS Survey.

- The employer must track work-related incident data throughout the calendar year.
- The BLS survey requires the employer to provide information from all three documents: *OSHA 300 Log*, *300A Summary*, and individual *OSHA 301 Incident Reports*. Instructions will be sent with log-in information in January after the collection year.
- Employers can compare their performance to national data at <https://www.bls.gov/iif/data.htm>.

10.0 Guidance regarding Recordkeeping during COVID-19 pandemic

- DLS will use OSHA Recordkeeping Enforcement memorandum for COVID dated 05/19/2020. <https://www.osha.gov/memos/2020-05-19/revised-enforcement-guidance-recording-cases-coronavirus-disease-2019-covid-19>.
- Excerpts from the OSHA 5/19/2020 memo:
 - COVID-19 illnesses are likely work-related when several cases develop among workers who work closely together and there is no alternative explanation.
 - An employee's COVID-19 illness is likely work-related if his job duties include having frequent, close exposure to the general public in a locality with ongoing community transmission and there is no alternative explanation.
 - An employee's COVID-19 illness is likely not work-related if she is the only worker to contract COVID-19 in her vicinity and her job duties do not include having frequent contact with the general public, regardless of the rate of community spread.
 - An employee's COVID-19 illness is likely not work-related if he, outside the workplace, closely and frequently associates with someone (e.g., a family member, significant other, or close friend) who (1) has COVID-19; (2) is not a coworker, and (3) exposes the employee during the period in which the individual is likely infectious.

11.0 Effective Dates

- **OSHA 300 Log:** Effective 1/1/2022.
- **Bureau of Labor Statistics Data Survey:** Effective 1/1/2020.
- **OSHA 300A Posting at the Workplace:** Effective 2/1/2023. The *300A form* contains data from the previous calendar year. Calendar 2022 will be the first year available, to be posted February 2023.
- **Notification to DLS after amputation, loss of eye, inpatient hospitalization, or fatality:** Effective 2/1/2019.

Questions? Contact the Department of Labor Standards

Email: safepublicworkplacemailbox@mass.gov
or call: (508) 616-0461 Option 1.

Appendix A

This Appendix contains:

- Section 1 – Employer categories where *OSHA 300 Log* is mandatory
- Section 2 – Exemption for employers with 10 or fewer employees
- Section 3 – Exemption for employers in specific NAICS industry codes

Section 1 – MANDATORY OSHA 300 LOG

As a convenience a list of typical departments where the *OSHA 300 Log* is mandatory is provided below. This list is not all inclusive. If your NAICS code is not listed in 29 CFR 1904.2, then keeping an *OSHA 300 Log* is mandatory. Section 2 of this appendix gives a list of typical municipal departments that are exempt.

The following employers must keep an updated *OSHA 300 Log* when the department has 10 or more employees at all times during the last calendar year. All employers, even with less than 10 employees, must notify DLS of in-patient hospitalization, amputation, or loss of eye within 24-hours and of a fatality within 8 hours.

Department [NAICS code]

- Airport, scheduled air transportation [4811]
- Ambulance services [621910]
- Correctional facilities [922140]
- Courts [922110]
- Drinking water supply [221310]
- Electric power distribution [221122]
- Ferry transportation [483114]
- Fire Department (including volunteer, per diem, on-call, and full time. Include EMS and ambulance services when managed by the Fire Department) [922160]
- Highway, Street, Bridge maintenance and construction [2373]
- Housing Authority, services to buildings and dwellings [5617]
- Medical and Surgical Hospitals [6221]
- Museums, historical site, and other institutions [7121]
- Nursing Home [6231]
- Residential care facilities [6239]
- Police Department [9221]
- Public Transportation [Bus systems: 4851123; mixed mode rail, bus, subway: 485111]
- Public Works [Some towns have a combined highway-water-sewer department. One log can be maintained when the business unit and employees are the same] [2373]
- School transportation [4854]
- Sheriff department [922120]
- Solid waste landfill [562212]
- Solid waste transfer station [562111]
- Sewage Treatment [221320]
- Waste collection and sanitation [5621]
- Zoo [712130]

Appendix A (continued)

Section 2: Exempt: All departments with 10 or fewer employees

Employers with 10 or fewer employees at all times during the last calendar year do not need to keep an updated OSHA 300 Log, but must provide one at the end of the year if requested in writing by the Bureau of Labor Statistics. This exemption is provided in 29 CFR 1904.1. All employers, even with less than 10 employees, must notify DLS of inpatient hospitalization, amputation, or loss of eye within 24-hours and of a fatality within 8 hours.

Section 3: Exempt, regardless of size

Employers in the following North American Industry Classification System (NAICS) codes are not required to keep OSHA 300 Log forms, even when they have more than 10 employees, unless they are asked in writing to do so by DLS, the Bureau of Labor Statistics (BLS), or a state agency operating under the authority of OSHA or the BLS. This exemption is provided in 29 CFR 1904.2. All employers, regardless of NAICS classification, must notify DLS of inpatient hospitalization, amputation, or loss of eye within 24-hours and of a fatality within 8 hours.

The complete list of exempt NAICS categories is located at 29 CFR 1904.2: <https://www.osha.gov/laws-regs/regulations/standardnumber/1904/1904SubpartBAppA>

Department [NAICS code]

- Accounting, payroll services [5412]
- Airport providing non-scheduled air transportation [4812]
- Business, professional, labor, political, and similar organizations [8139]
- Cemeteries, crematories, funeral homes [8122]
- Child daycare services [6244]
- Civic and social organizations [8134, 8133]
- Colleges, universities, and professional schools, community colleges [6112, 6113]
- Data processing, hosting, and related services [5182]
- Education support services [6117]
- Elementary and Secondary Schools, including vocational technical school [6111]
- Engineering, accounting, research, management, and related services [5413]
- Financial investment activities [5239]
- Grant making and giving services [8132]
- Information services [5191]
- Insurance and employee benefit funds; brokerage or other insurance activity [5251; 5242]
- Internet service provider; telecommunications carrier or reseller; wireless [5181; 5172; 5173; 5179]
- Library and archives [519120]
- Newspaper, book, directory publishers [5111]
- Office administrative services, business support services (town/city hall offices) [5611; 5614]
- Offices of physicians, dentists, other health practitioners, outpatient care centers [6211,6212,6214]
- Outpatient mental health and substance use centers (except hospitals) [621420]
- Pipeline transportation crude oil, gas or other [4861, 4862]
- Radio, television broadcasting; motion picture and video industry [5151; 5121]
- Religious organizations [8131]
- Restaurants [7221]

Appendix B

Detailed instructions for filling out the OSHA 300 Log are located on the OSHA website at <https://www.osha.gov/recordkeeping/forms>

- When an incident occurs, the employer **MUST** ask the following:
 - **Is there an injury or illness of an employee?**
 - If **NO**, do not record anything on OSHA 300 Log
 - If **YES**, ask the following:
 - **Is the injury or illness work-related per 1904.5?**
 - If **NO**, do not record anything on OSHA 300 Log
 - If **YES**, ask the following:
 - **Is the injury or illness a new case per 1904.6?**
 - If **NO**, do not record anything on OSHA 300 Log
 - If **YES**, ask the following:
 - **Does the injury or illness meet the general recording criteria or the application to specific cases per 1904.7, 1904.8, or 1904.9?**
 - If **NO**, do not record anything on OSHA 300 Log
 - If **YES**, record the injury or illness of each employee in the OSHA 300 Log.
 - **Does the injury or illness meet the reporting requirements for DIA Form 101 – Employer’s First Report of Injury/Fatality?**
 - If **NO**, do not submit a Form 101 to DIA. However, the injury or illness might be OSHA 300 recordable. This can sometimes occur when the injury resulted in less than 5 full or partial calendar days of lost work. Check OSHA recording criteria.
 - If **YES**, submit a Form 101 to DIA. This injury is also recordable on the OSHA 300.
- After recording in the OSHA 300 Log, an individual OSHA 301 entry must be made for each employee and updated as necessary.
- After the calendar year ends, use the OSHA 300 Log to complete the OSHA 300A summary.
 - Payroll hours can be exact hours or estimate based on full-time equivalent (FTE) employee count.
 - Provide a separate 300A form for separate departments or agency addresses. (i.e. Municipal water department, school and post annually Feb 1 through April 30.
 - NAICS codes for the OSHA 300A can be found here: <https://www.naics.com/search/>.