**Injury and Illness Reporting Summary**

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| **• Standard**  **Number:** | **29 CFR 1904.32 –** Year-end review and annual summary |
| **• Title:** | **OSHA 300-A** summary must be completed and posted February 1st of each year and remain posted thru April 30th (ninety days). |
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[**1904.32(a)**](https://www.osha.gov/pls/oshaweb/owalink.query_links?src_doc_type=STANDARDS&src_unique_file=1904_0032&src_anchor_name=1904.32(a))

***Basic requirement.*** At the end of each calendar year, you must:

**[1904.32(a)(1)](https://www.osha.gov/pls/oshaweb/owalink.query_links?src_doc_type=STANDARDS&src_unique_file=1904_0032&src_anchor_name=1904.32(a)(1))**

Review the OSHA 300 Log to verify that the entries are complete and accurate, and correct any deficiencies identified;

**[1904.32(a)(2)](https://www.osha.gov/pls/oshaweb/owalink.query_links?src_doc_type=STANDARDS&src_unique_file=1904_0032&src_anchor_name=1904.32(a)(2))**

Create an annual summary of injuries and illnesses recorded on the OSHA 300 Log;

**1904.32(a)(3)**

Certify the summary; and

**[1904.32(a)(4)](https://www.osha.gov/pls/oshaweb/owalink.query_links?src_doc_type=STANDARDS&src_unique_file=1904_0032&src_anchor_name=1904.32(a)(4))**

Post the annual summary. (February 1 thru April 30)

**[1904.32(b)](https://www.osha.gov/pls/oshaweb/owalink.query_links?src_doc_type=STANDARDS&src_unique_file=1904_0032&src_anchor_name=1904.32(b))**

***Implementation.***

**1904.32(b)(1)**

***How extensively do I have to review the OSHA 300 Log entries at the end of the year?*** You must review the entries as extensively as necessary to make sure that they are complete and correct.

**1904.32(b)(2)**

***How do I complete the annual summary?*** You must:

**1904.32(b)(2)(i)**

Total the columns on the OSHA 300 Log (if you had no recordable cases, enter zeros for each column total); and

**1904.32(b)(2)(ii)**

Enter the calendar year covered, the company's name, establishment name, establishment address, annual average number of employees covered by the OSHA 300 Log, and the total hours worked by all employees covered by the OSHA 300 Log.

**1904.32(b)(2)(iii)**

If you are using an equivalent form other than the OSHA 300-A summary form, as permitted under § 1904.6(b)(4), the summary you use must also include the employee access and employer penalty statements found on the OSHA 300-A Summary form.

**1904.32(b)(3)**

***How do I certify the annual summary?*** A company executive must certify that he or she has examined the OSHA 300 Log and that he or she reasonably believes, based on his or her knowledge of the process by which the information was recorded, that the annual summary is correct and complete.

**1904.32(b)(4)**

***Who is considered a company executive?*** The company executive who certifies the log must be one of the following persons:

**1904.32(b)(4)(i)**

An owner of the company (only if the company is a sole proprietorship or partnership);

**1904.32(b)(4)(ii)**

An officer of the corporation;

**1904.32(b)(4)(iii)**

The highest ranking company official working at the establishment; or

**1904.32(b)(4)(iv)**

The immediate supervisor of the highest ranking company official working at the establishment.

**1904.32(b)(5)**

***How do I post the annual summary?*** You must post a copy of the annual summary in each establishment in a conspicuous place or places where notices to employees are customarily posted. You must ensure that the posted annual summary is not altered, defaced or covered by other material.

**[1904.32(b)(6)](https://www.osha.gov/pls/oshaweb/owalink.query_links?src_doc_type=STANDARDS&src_unique_file=1904_0032&src_anchor_name=1904.32(b)(6))**

***When do I have to post the annual summary?*** You must post the summary no later than February 1 of the year following the year covered by the records and keep the posting in place until April 30.