

# SPLASH ALERT

## Annual OSHA 300 Reporting/ Posting Requirements to Include Work-Related COVID-19 Cases

[Cal/OSHA Recordkeeping](#) requires posting the OSHA 300A Form *Annual Summary of Work-Related Injuries and Illnesses* at each staffed employer facility location from **February 1 through April 30**. The requirements of the California standard applies to most employers with ten or more employees. ***Employers that may be exempt from OSHA posting and filing requirements are still required to immediately report serious occupational injuries, illnesses, or death of an employee within eight hours.***

Cal/OSHA now requires employers to record **work-related COVID-19 Cases** on their OSHA 300 log. While Cal/OSHA considers a positive test for COVID-19 a reportable event, a positive test result is not necessary to trigger recording requirements.

There may be situations in which an employer must determine to record the case even though testing did not occur, or the results are not available to the employer. In these instances, the case would still be recordable if it meets any one of the other general recording criteria from [Section 14300.7](#). ***Cal/OSHA recommends erring on the side of recording the case.***

As a reminder, employers in California that have establishments meeting one of the requirements below must electronically submit OSHA 300A Form data annually:

- All establishments with 250 or more employees, unless specifically exempted by [section 14300.2](#) of title 8 of the California Code of Regulations.
- Establishments with 20 to 249 employees in the specific industries listed in [Appendix H](#) of Cal/OSHA's [regulations](#) regarding injury and illness records. Appendix H includes [NAICS Sector 22](#):

[Utilities](#), which includes establishments engaged in the provision of the following utility services: electric power, natural gas, steam supply, water supply, and sewage removal.

Visit Federal OSHA's [Injury Tracking Application](#) website for information and instructions on how to submit electronically.

Review the following documents for additional information:

- **Recording and Reporting Requirements for COVID-19 Cases - FAQs**  
<https://www.dir.ca.gov/dosh/coronavirus/Reporting-Requirements-COVID-19.html>
- **Cal/OSHA COVID-19 Guidance and Resources**  
<https://www.dir.ca.gov/dosh/coronavirus/>
- **Cal/OSHA offers an eTool for employers**  
<https://www.dir.ca.gov/dosh/etools/recordkeeping/index.html>

For further information on Cal/OSHA Electronic filing requirements:

<https://www.dir.ca.gov/dosh/calosha-updates/log300-reporting.html>

Contact [Melody Tucker](#), ACWA JPIA Workers' Compensation Claims Manager, to run an OSHA 300 Log as a comparison to your agency's log.

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