

OSHA recordkeeping in Minnesota

Basic requirement

If you, as an employer, had 10 or fewer employees at all times during the past calendar year, you do not need to keep OSHA injury and illness records unless federal OSHA or the U.S. Bureau of Labor Statistics informs you in writing that you must keep records. If your business had establishments in Minnesota and had more than 10 employees at any time during the past calendar year, you must keep OSHA injury and illness records. All employees – temporary, part time or seasonal – contribute to the count. Minnesota OSHA (MNOSHA) did not adopt the federal OSHA exemptions for low-hazard industries, so all public and private businesses, regardless of industry (in all North American Industry Classification System (NAICS) codes), that meet the size requirement must keep this information.

Establishments

An establishment is a single physical location where business is conducted or where services or industrial operations are performed. For activities where employees do not work at a single physical location, such as 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. Definitions for establishments can be found in dli.mn.gov/sites/default/files/pdf/CPL_2-0.135_recordkeeping.pdf. Instructions for public-sector employers can be found dli.mn.gov/sites/default/files/pdf/CPL_2.26_public_employers.pdf.

Forms

As a basic requirement, you must use OSHA 300, 300A and 301 forms (or equivalent forms) for recordable injuries and illnesses. The OSHA 300 form is the *Log of Work-related Injuries and Illnesses*, the 300A form is the *Summary of Work-related Injuries and Illnesses* and the OSHA 301 form is the *Injury and Illness Incident Report*. In Minnesota, the workers' compensation first report of injury (FROI) is an equivalent form to the OSHA 301 form. The forms may be accessed online at osha.gov/recordkeeping/forms.

Establishments (all industries) must maintain logs, based on business size

Steps for maintaining an OSHA log:

1. Enter records of recordable injuries and illnesses on an OSHA log (300 form).
2. Create an incident report (301 form) for each recordable case.
3. Complete the annual log summary (300A form) for each establishment's log and post it in each establishment. Post the logs from Feb. 1 through April 30 each year.
4. If your establishment had no injuries, an OSHA 300A form must still be completed for the year and posted.

Reporting to the federal OSHA Injury Tracking Application (ITA) is establishment specific; businesses with establishments in different size categories must report only for establishments in size categories that are required to report. Reporting a fatality or severe injury is required no matter the size of your business nor whether there are any cases entered on that year's OSHA log. Visit [osha.gov/report](https://www.osha.gov/report) for more information.

Submitting data to OSHA

Minnesota OSHA collects work-related injury and illness data from establishments through federal OSHA's ITA on [osha.gov](https://www.osha.gov). In Minnesota, the following establishments need to submit data via ITA:

- Establishments with 20 to 99 employees need to submit the OSHA 300A form.
- Establishments with 100 or more employees need to submit the OSHA 300A form, the OSHA 300 form and the OSHA 301 form.

March 2 is the submission deadline. Establishments in all NAICS codes in Minnesota need to submit their information.

References

Department of Labor and Industry Adopted Exempt Permanent Rules Adopting Federal Occupational Safety and Health Standards by Reference: The rules proposed and published at *State Register*, Volume 48, Number 19, pages 445-447, Nov. 6, 2023 (48 SR 445), are adopted as proposed. *Minnesota State Register*, Monday, Dec. 18, 2023 – mn.gov/admin/assets/SR48_25%20-%20Accessible_tcm36-604310.pdf.

5205.0010, Adoption of federal occupational safety and health standards by reference – revisor.mn.gov/rules/5205.0010. Minnesota did not adopt the federal OSHA exemptions for low-hazard industries (subpart 1, title 29), with the exception of part 1904.2 (partial exemption for establishments in certain industries).