Requirements for OSHA recordkeeping in Minnesota for all NAICS* codes

		Employers with more than 10 employees at any time during the past calendar year		
Actions	Employers with 10 or fewer employees at all times during the past calendar year	Establishments with zero to 19 employees	Establishments with 20 to 99 employees	Establishments with 100 or more employees
Maintain OSHA 300 log	No, unless requested by the U.S. Bureau of Labor Statistics or federal OSHA	Yes	Yes	Yes
Annually report OSHA 300A data to OSHA through the Internet Tracking Application	No	No	Yes	Yes
Annually report OSHA 300 and 301 data to OSHA through the Internet Tracking Application	No	No	No	Yes
Report fatalities and serious injuries to Minnesota OSHA	Yes	Yes	Yes	Yes

The first report of injury (FROI) is an equivalent form to the OSHA 301 form in Minnesota.

In addition, employers and all establishments are required to report OSHA 300, 300A and 301 data to the U.S. Bureau of Labor Statistics through the Internet Data Collection Facility when notified of participation in the Survey of Occupational Injuries and illnesses.

^{*}North American Industry Classification System