



2026 COMPLIANCE GUIDEBOOK

Electronic Submission of Injury and Illness Data to OSHA

winter-dent.com



INTRODUCTION

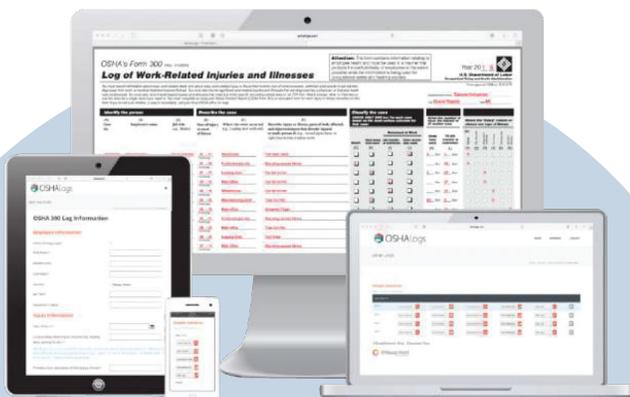
OSHA mandates that employers maintain an “OSHA log” to track injuries and illnesses. In recent years, OSHA has also required many employers to electronically submit this data to OSHA for its review. In a decisive move to enhance workplace safety transparency, OSHA introduced a major update to the submission rule in 2023. Now in its third year, the rule places even greater emphasis on the importance of compliance moving forward.

This comprehensive guidebook has everything you need to know about the latest OSHA electronic recordkeeping requirements and how to avoid penalties for non-compliance.

2025 Injury Data
Must Be Submitted
No Later Than
March 2, 2026

HIGHLIGHTS

- Employers are required to electronically submit injury data directly to OSHA on an annual basis. Injury data from 2025 must be submitted no later than **March 2nd, 2026**.
- Establishments with **20 or more employees** from selected industries and all establishments covered by the recordkeeping rule with **250 or more employees** must submit 300A data.
- Establishments with **100 or more employees** in designated industries **must submit their OSHA 300 and 301 forms**, in addition to the 300A summary.
- Employers must submit their legal company name along with the submitted data. Violations for materially false, fictitious, or fraudulent statements can be punished by a fine or by imprisonment of not more than five years, or both.
- The electronic submission requirements **do not change** any employer’s obligation to complete and retain injury and illness records.



 **OSHAlogs**

Employers with access to OSHAlogs.com can submit with a simple click-of-a-button via its industry leading Electronic Submission Wizard.

Contact Winter-Dent for more information and sign-up details.



OSHA has continued to step up its focus on data submission and record keeping compliance in 2025 and 2026, increasing scrutiny, inspections, and citations for recordkeeping violations.

ARE YOU ON OSHA'S RADAR?

Think OSHA isn't paying attention? Think again. With electronic reporting, expanded data collection, and public posting of employer data, it's easier than ever for OSHA to identify which companies to target for inspections.

HOW EMPLOYERS GET FLAGGED

Think OSHA isn't paying attention? Think again. With electronic reporting, expanded data collection, and public posting of employer data, it's easier than ever for OSHA to identify which companies to target for inspections.



Missed March 2 Submission

Failure to file your 300A electronically places you in OSHA's Non-Responder Enforcement Program, which can lead directly to inspections.



High Injury Rates

OSHA compares your data against industry averages. If your DART (Days Away, Restricted, or Transferred) rate is above average, you're more likely to be targeted.



Suspicious or Inaccurate Data

Submitting "zero injuries" year after year in a high-risk industry can raise red flags. OSHA cross-checks with workers' comp claims and BLS data.



Employee Complaints

One worker complaint (even anonymous) can trigger an inspection regardless of your data.



Repeat Violations

Once cited, you're on OSHA's radar for follow-up inspections.

Bottom line:

Even if OSHA has never visited before, non-compliance or unusual data can quickly put your company in the spotlight.



WHAT SIZE EMPLOYERS MUST COMPLY?

The first criterion is based on the **number of employees at an establishment**, which is defined as a single physical location where business is conducted or services/industrial operations are performed. An employer may consist of one or more establishments.



To determine whether an establishment needs to submit data to OSHA, one must determine its **peak employment during the last calendar year**. Each individual employed at any time during the calendar year, including full-time, part-time, seasonal, and temporary workers, counts as one employee.

NUMBER OF EMPLOYEES

250+
EMPLOYEES

Establishments required to keep OSHA injury and illness records must electronically submit information from the OSHA Form **300A to OSHA** annually.

100+
EMPLOYEES

Establishments required to keep OSHA records in designated industries must submit data from the **OSHA Form 300, OSHA Form 300A**, and **OSHA Form 301** to OSHA annually.

20-99
EMPLOYEES

Establishments required to keep OSHA records in designated industries must electronically submit data from the **OSHA Form 300A** to OSHA annually.

11-19
EMPLOYEES

Establishments required to keep OSHA records are **exempt from submitting data** electronically to OSHA annually.

WHICH INDUSTRIES MUST COMPLY?

Establishments with 20 to 249 employees in the industry groups outlined below, as categorized by their 2022 NAICS code, are mandated to electronically provide their OSHA 300A data to OSHA, as shown in column A. Furthermore, all establishments mentioned in column B are also required to submit both their 301 and 300 data.

	300A DATA	300 & 301 DATA	
 AGRICULTURE 64 NAICS Codes	ALL NAICS	57 NAICS	
 UTILITIES 14 NAICS Codes	ALL NAICS	NONE	
 CONSTRUCTION 346 NAICS Codes	ALL NAICS	11 NAICS	
 MANUFACTURING 346 NAICS Codes	ALL NAICS	156 NAICS	
 WHOLESALE TRADE 71 NAICS Codes	ALL NAICS	23 NAICS	
 GENERAL INDUSTRY 145 NAICS Codes	ALL NAICS	97 NAICS	

REMEMBER: All establishments with 250 or more employees in industries covered by the record-keeping regulation must electronically submit OSHA 300A OSHA.

HOW TO MANAGE MULTIPLE LOCATIONS

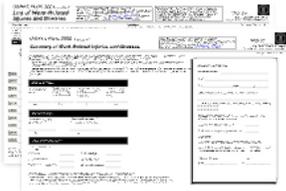
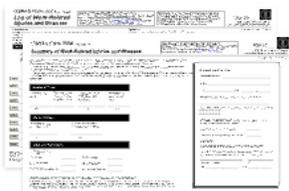
One of the most common OSHA recordkeeping mistakes is how employers handle locations. OSHA requires a separate set of records for each **establishment**—and mismanaging this can lead to citations, fines, and red flags in OSHA's data system.

An establishment is a single physical location where business is conducted or services/operations are performed, such as a factory, warehouse, office or retail store.

Get Establishments Right:

Every establishment with 11 or more employees must maintain its own OSHA 300, 301, and 300A forms.

Getting establishments wrong could cost you \$16,550 in OSHA fines!

 A screenshot of the OSHA 300 form, showing the 'Establishment Information' section with fields for name, address, and phone number. A screenshot of the OSHA 300 form, showing the 'Establishment Information' section with fields for name, address, and phone number. A screenshot of the OSHA 300 form, showing the 'Establishment Information' section with fields for name, address, and phone number.

WHAT DATA MUST BE SUBMITTED FROM THE 300A?

The submission requirements mandate that essential information be provided for each necessary establishment, and this data should be derived from the completed 2025 OSHA 300A Form of each respective establishment.

OSHA 300A DATA

- Legal Company Name
- Federal Tax ID Number
- Establishment Name
- Full Address
- Size of Establishment
- Establishment Type
- NAICS Code
- Year
- Average Annual Employees
- Total Hours Worked
- Number of cases with days away from work
- Number of cases with job transfer or restriction
- Number of other recordable cases
- Number of days away from work
- Number of days job transfer or restriction
- Number of death cases
- Number of injuries, skin disorders, respiratory conditions, Poisonings, other Illnesses



WHAT DATA MUST BE SUBMITTED FROM THE 300 & 301?

Each required establishment must submit the following information, which should be sourced from the respective establishment's completed 2025 OSHA 300 & 301 Forms.

OSHA 300 LOG DATA

All information from the 300 Log will be required, except for personally identifiable information such as employee names.

- Job Title
- Incident Description
- Number of Days Away
- Incident Date
- Incident Classification
- Number of Day Restricted

OSHA 301 INCIDENT DATA

All information from the 301 Incident report will be required, other than personally identifiable information such as employee name, caring physician, and treatment facility information.

- Incident Date
- Hire Date
- Birth Date
- Gender
- Time Employee Began Work
- Time of Incident
- What employee was doing before the incident occurred?
- What happened?
- What was the injury or illness?
- What object or substance directly harmed the employee?
- If the employee died, date of death.

TRANSPARENCY AND PUBLIC ACCESS TO DATA

Each year, OSHA posts data from the annual electronic submissions on a public website after identifying and removing information that could reasonably be expected to identify individuals directly, such as individuals' names and contact information. This public data allows employers, workers, labor organizations, researchers and others will be able to use information to identify problems and make workplaces safer.



REGULATORS

Regulators will use OSHA recordable data to assess and enforce workplace safety compliance, identify high-risk industries, and prioritize inspections.



LABOR UNIONS

Labor unions will likely use this data to gain support for their organizing efforts, claiming the data proves an employer is not protecting its workers.



COMPETITORS

Competitors may exploit OSHA recordable data to undermine a rival company's reputation and market position based on safety-related shortcomings.



INVESTORS

Investors perceive companies with strong safety records as well-run, indicating good management and making them more attractive investments.



INSURANCE COMPANIES

Insurance companies can use OSHA recordable data to calculate insurance premiums based on a business's safety risk profile.



WORKERS

Employees will use OSHA recordable data to make informed decisions about choosing workplaces with better safety records.

NEW DANGERS OF OVER-REPORTING

Over reporting incidents can seriously harm a company's reputation, erode trust, and invite scrutiny from regulatory bodies, unions, and the public, as it distorts the true safety picture and may result in increased regulatory actions.

However, companies using OSHAlogs.com have the advantage of accessing experts who can help evaluate the recordability of incidents, ensuring accurate reporting and compliance with OSHA submissions.



PREPARE FOR OSHA VISITS

OSHA will generate inspection lists of establishments called Site Specific Targeting Inspections, or SST for short. This will be OSHA's main method of scheduling programmed comprehensive ("wall-to-wall") inspections for most industries.

So who exactly is going to be targeted based upon the data submitted?



THERE ARE FOUR GROUPS OSHA WILL BE TARGETING:

1

This first are **HIGH RATE ESTABLISHMENTS**. Those are establishments with elevated days away, restricted or transferred rates (DART).

2

The second category is **UPWARD TRENDING ESTABLISHMENTS**. OSHA will identify for inspection establishments with rates above their industry's national average.

3

The third category is **LOW RATE ESTABLISHMENTS**. OSHA will identify for inspection representative establishments with low DART rates to address potential concerns regarding under-reporting of incidents.

4

Finally, those establishments that **DID NOT ELECTRONICALLY SUBMIT** their data will receive additional attention regarding recordkeeping, likely including citations for failing to electronically submit.

Site Specific Targeting is part of OSHA's ongoing effort to require establishments provide safe work places for their employees.

SUBMISSION OPTIONS

OSHA launched its Injury Tracking Application (ITA), a web site for the electronic submission of OSHA recordkeeping information. You can choose from three methods to submit your injury data:

1. Manual Entry

For those organizations without access to OSHA recordkeeping software, you will be required to complete a manual submission to OSHA. You will first need to add your establishments to the application by creating profiles for them. Once you have set up your establishments, you can then enter and submit OSHA 300A data for each one via a web form. This includes 26 points of data per establishment.

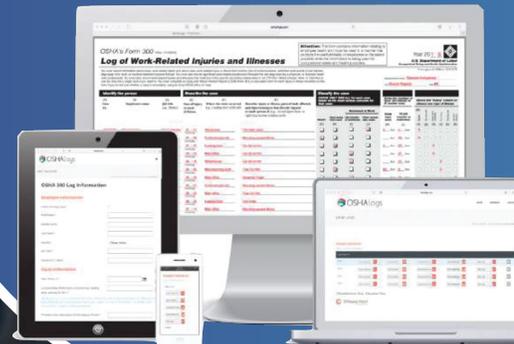
2. Upload CSV File

The ITA offers the option to upload a CSV file containing this data for all of your establishments at one time. Still, you will need to submit 26 points of data in the correct format for the data to be accepted.

3. Instant Submission

For companies with access to OSHAlogs.com, submit directly to OSHA with a click-of-a-button. No uploads or logging into cumbersome government websites. Verify your data and push submit via our industry-leading **electronic submission wizard**.

Submit with OSHAlogs.com
for an **easy and error free**
electronic submission!



CHECKLIST: WHAT SHOULD EMPLOYERS DO NOW?

Now that you're caught up on the electronic recordkeeping requirements, here are your takeaway action items:

- ✓ Audit 2025 OSHA records to ensure all data is correct and complete.
- ✓ Electronically submit 2025 injury data to OSHA by March 2nd, 2026.
- ✓ Confirm you have completed your 2020, 2021, 2022, 2023, and 2024 OSHA records in preparation for an OSHA audit.
- ✓ Confirm you have all the 300, 300A, and 301 forms for each year.
- ✓ Ensure you have separate logs for each establishment/location.
- ✓ Ask your agent about OSHAlogs to simplify OSHA recordkeeping for your organization.

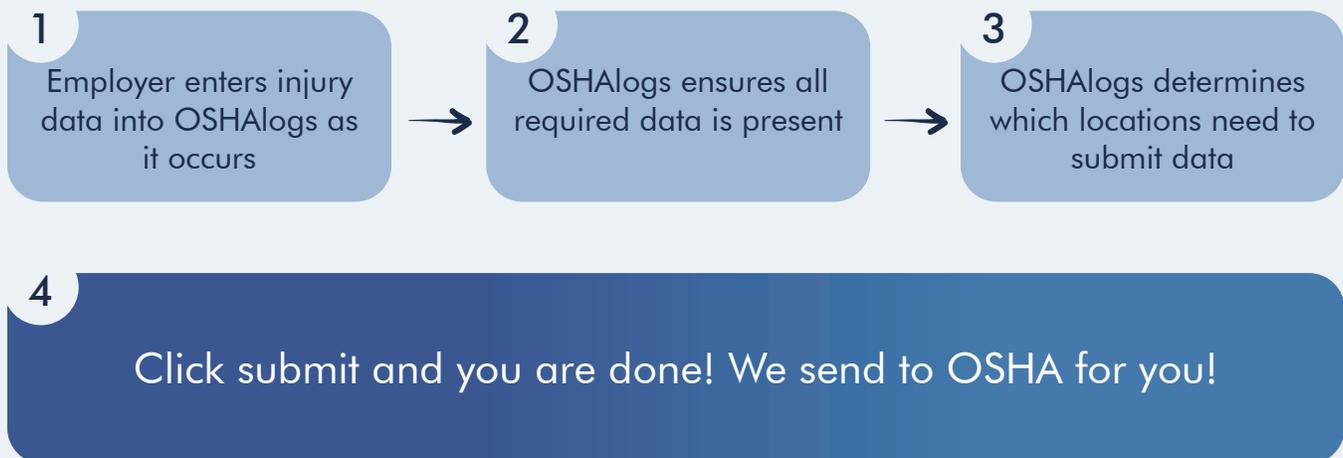
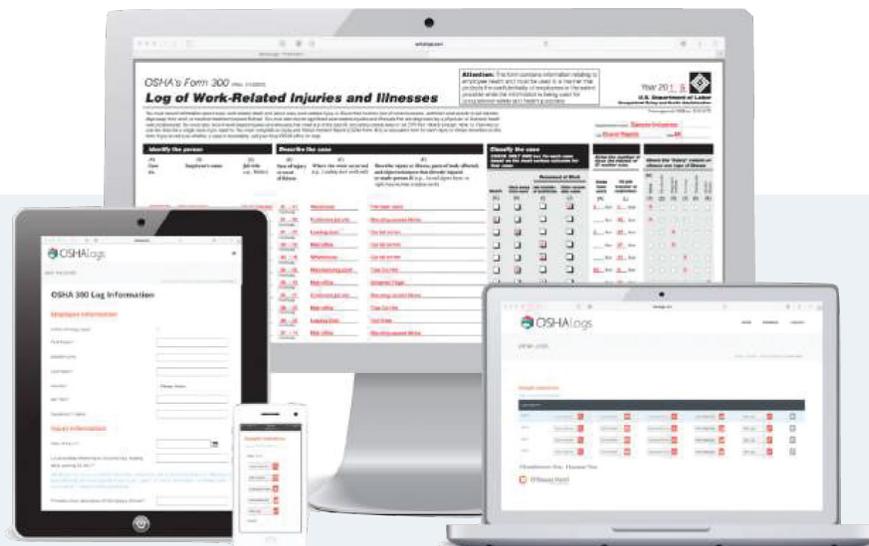




HOW OSHALOGS.COM CAN HELP

OSHAlogs.com simplifies electronic submission compliance by automatically verifying and submitting your data to the federal government. Our team of experts is also on hand to assist with any questions you might have!

OSHAlogs.com Makes Electronic Submission Unbelievably Easy





A Smarter Way to Manage Risk

OSHA reporting is often viewed as a compliance task. In practice, injury and illness data is one of the earliest risk indicators reviewed by regulators and insurers, with implications that can extend well beyond the reporting deadline.

Prevent365 is Winter-Dents prevention-first approach to commercial insurance, designed to identify risk signals early, improve visibility, and reduce uncertainty before claims, inspections, or renewals force action.

Why This Matters



Beyond Compliance
OSHA data is reviewed by regulators and insurers, not just filed for compliance purposes.



Increased Exposure
Inconsistent or incomplete records can elevate scrutiny and risk.

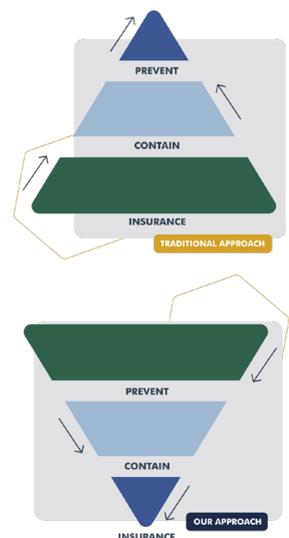


Stronger Outcomes
Early insight supports better claim defense and more favorable insurance outcomes.

Why Winter-Dent & Prevent365

Through a year-round, prevention-focused strategy, Winter-Dent helps leaders understand how operational data, such as OSHA reporting, affects insurance decisions. This approach reduces last-minute surprises during audits, inspections, and renewals and allows organizations to address issues while there is still time to influence outcomes.

For organizations managing OSHA reporting across multiple locations or teams, OSHAlogs supports centralized recordkeeping and more consistent documentation, helping improve visibility and data integrity.



Winter-Dent.com/Prevent365

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