

## COVID-19: OSHA Recordkeeping and Reporting Considerations

New cases, as well as deaths, related to the COVID-19 pandemic are being reported almost daily in the US. Some of these cases could be work-related, highlighting the need for businesses to re-familiarize themselves with the recordkeeping and reporting requirements established by the Occupational Safety and Health Administration (OSHA).

### Is COVID-19 a Recordable Illness?

Section 1904.46 of the Occupational Safety and Health Act of 1970 defines an injury or illness as “an abnormal condition or disorder. Injuries include cases such as, but not limited to, a cut, fracture, sprain, or amputation. Illnesses include both acute and chronic illnesses, such as, but not limited to, a skin disease, respiratory disorder, or poisoning.”

Injuries and illnesses are recordable only if they are new, work-related cases that meet one or more of OSHA’s [recording criteria](#). In most cases, recordable injuries or illnesses require the attention of a physician or other licensed health care professional.

Unless a specific exception applies, an injury or illness is generally presumed to be work-related if an event or exposure occurring in the work environment is the discernable cause of the injury or illness or a significant aggravation of a preexisting condition.



While OSHA’s [standard](#) exempts recording of the common cold and influenza, COVID-19 qualifies as a recordable illness in cases where a worker is infected as a result of performing work-related duties. It is subject to the same rules and failure-to-record fines as other workplace injuries and illnesses. The determination of whether an infection is work-related is the employer’s responsibility.

As of April 10, 2020, only employers in the health care industry, emergency response organizations, and correctional institutions will be required to record COVID-19 cases. Other employers will be expected to implement good hygiene practices and record COVID-19 cases only if there is objective evidence that such cases may be work-related and the evidence was reasonably available to the employer.

## UNIQUE SITUATIONS TO CONSIDER

It is the responsibility of each employer to investigate every confirmed positive COVID-19 case. According to the CDC, symptoms of COVID-19 may appear between two and 14 days after exposure. We recommend creating a list of all employees who have had physical or close proximity interactions with a diagnosed employee. Employers should also maintain communications with all at-risk employees.

### Example

Mary is the first employee diagnosed with COVID-19, and is likely to have contracted the virus outside of work. A dozen employees who state they interacted with Mary before she was symptomatic are tested for COVID-19 and diagnosed positive. Those cases were likely transmitted within the workplace. In this situation, Mary's illness would not be recordable, but the dozen positive employees who interacted with Mary in the workplace would be recordable.

This is an example of objective evidence, a circumstance where a number of confirmed cases developed among workers who work closely together, but without an alternative explanation.

On the other hand, if there are a handful of cases in an establishment and statements from individuals determine minimal to no interaction between the affected employees, it is presumed the virus was transmitted somewhere outside of work. In this situation, none of the illnesses are recordable.

OSHA's [recordkeeping requirements](#) mandate that covered employers record certain work-related injuries and illnesses on their OSHA 300 logs and 300A summaries. Until further notice, frontline employers are only responsible for recording COVID-19 cases if all of the following conditions are met:

1. The case is a confirmed case of COVID-19, per the [CDC's guidelines](#) on persons under investigation and presumptive positive and laboratory-confirmed cases of COVID-19.
2. The case is work-related, as defined by OSHA's [29 CFR 1904.5](#).
3. The case involves one or more of the general recording criteria set forth in OSHA's [29 CFR 1904.7](#) (for example, medical treatment beyond first aid or days away from work).

The OSHA [standard for recording and reporting occupational injuries and illnesses](#) includes a number of questions and answers that outline the recording criteria that apply to COVID-19.

## Lost Time Recordkeeping

Infection with SARS-CoV-2, the virus that causes COVID-19, can cause illness ranging from mild to severe and, in some cases, can be fatal. Symptoms typically include fever, cough, and shortness of breath. Some people infected with the virus have reported experiencing other non-respiratory symptoms. Other people, referred to as asymptomatic cases, have experienced no symptoms at all.

If an employee receives a positive COVID-19 diagnosis, the employee must have a note from a physician or other licensed health care professional to support the number of days away from work. An employee who does not seek medical attention and takes a day or more off to self-medicate or rest/recover on their own without the counsel of a medical professional does not qualify as a day or days away from work.

## Serious Injury Reporting

The OSHA standard for reporting fatality, injury, and illness information to the government — [29 CFR 1904.39](#) — applies to all employers, including those who are exempt from routinely keeping OSHA injury and illness records due to their company size or industry. Companies that operate establishments in states with state-operated OSHA plans may have slightly different requirements. California, for example, modified its serious injury reporting requirements, effective January 1, 2020. It is important for businesses to become familiar with the serious injury reporting rules in each state where they have establishments.

OSHA requirements include:

- All work-related fatalities must be reported within eight hours.
  - Only fatalities occurring within 30 days of the work-related incident need to be reported.
- All work-related inpatient hospitalizations of one or more employees, all amputations, and all losses of an eye that occur within 24 hours of a work-related incident.
  - Employers must only report the hospitalization of one or more employees if this takes place within 24 hours of the COVID-19 diagnosis.

Employers have three options for reporting the event:

- By telephone to the nearest OSHA Area Office during normal business hours.
- By telephone to the 24-hour OSHA hotline at 1 800-321-OSHA (6742).
- By electronically completing OSHA's [serious event reporting online form](#).

When reporting a fatality, inpatient hospitalization, amputation, or loss of an eye to OSHA, employers must share the following information:

- Establishment name.
- Location of the work-related incident.
- Time of the work-related incident.
- Type of reportable event (for example, fatality, inpatient hospitalization, amputation, or loss of an eye).

- Number of employees who suffered the event.
- Names of the employees who suffered the event.
- Contact person and his or her phone number.
- Brief description of the work-related incident.

## Exemptions to Injury and Illness Reporting Rules

Employers with 10 or fewer employees at all times during the previous calendar year are exempt from routinely keeping OSHA injury and illness records. However, if a business has more than 10 employees across several establishments in a calendar year, all establishments are then subject to the OSHA recordkeeping rules, unless otherwise exempt. For example, if a company has a manufacturing facility with 100 or more employees and several small distribution centers (some of which may have 10 or fewer employees) around the country, each establishment is required to maintain OSHA illness and injury records.

Establishments in certain low-hazard industries are partially exempt from routinely keeping OSHA injury and illness records. The list of exempt industries is classified by the North American Industry Classification System (NAICS), which is the standard used by federal statistical agencies in classifying business establishments. The injury and illness rate threshold for an exemption is based on recent [Bureau of Labor and Statistics \(BLS\)](#) data. Table 1 lists the low-hazard industries that are partially exempt from routine recordkeeping requirements.

We encourage you to visit the [OSHA webpage](#), or the respective state website in those jurisdictions with [state plans, to inform your decisions](#).



**Table 1**  
**List of Partially Exempt Industries**  
**NAICS Code and Industry Description**

4431	Electronics and Appliance Stores	4812	Nonscheduled Air Transportation	5172	Wireless Telecommunications Carriers (except Satellite)	5231	Securities and Commodity Contracts Intermediation and Brokerage
4461	Health and Personal Care Stores	4861	Pipeline Transportation of Crude Oil	5173	Telecommunications Resellers	5232	Securities and Commodity Exchanges
4471	Gasoline Stations	4862	Pipeline Transportation of Natural Gas	5179	Other Telecommunications	5239	Other Financial Investment Activities
4481	Clothing Stores	4869	Other Pipeline Transportation	5181	Internet Service Providers and Web Search Portals	5241	Insurance Carriers
4482	Shoe Stores	4879	Scenic and Sightseeing Transportation, Other	5182	Data Processing, Hosting, and Related Services	5242	Agencies, Brokerages, and Other Insurance Related Activities
4483	Jewelry, Luggage, and Leather Goods Stores	4885	Freight Transportation Arrangement	5191	Other Information Services	5251	Insurance and Employee Benefit Funds
4511	Sporting Goods, Hobby, and Musical Instrument Stores	5111	Newspaper, Periodical, Book, and Directory Publishers	5211	Monetary Authorities - Central Bank	5259	Other Investment Pools and Funds
4512	Book, Periodical, and Music Stores	5112	Software Publishers	5221	Depository Credit Intermediation	5312	Offices of Real Estate Agents and Brokers
4531	Florists	5121	Motion Picture and Video Industries	5222	Nondepository Credit Intermediation	5331	Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)
4532	Office Supplies, Stationery, and Gift Stores	5122	Sound Recording Industries	5223	Activities Related to Credit Intermediation	5412	Accounting, Tax Preparation, Bookkeeping, and Payroll Services

**Table 1**  
**List of Partially Exempt Industries**  
**NAICS Code and Industry Description**

5413	Architectural, Engineering, and Related Services	5616	Investigation and Security Services	6214	Outpatient Care Centers	8114	Personal and Household Goods Repair and Maintenance
5414	Specialized Design Services	6111	Elementary and Secondary Schools	6215	Medical and Diagnostic Laboratories	8121	Personal Care Services
5415	Computer Systems Design and Related Services	6112	Junior Colleges	6244	Child Day Care Services	8122	Death Care Services
5416	Management, Scientific, and Technical Consulting Services	6113	Colleges, Universities, and Professional Schools	7114	Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures	8131	Religious Organizations
5417	Scientific Research and Development Services	6114	Business Schools and Computer and Management Training	7115	Independent Artists, Writers, and Performers	8132	Grantmaking and Giving Services
5418	Advertising and Related Services	6115	Technical and Trade Schools	7213	Rooming and Boarding Houses	8133	Social Advocacy Organizations
5511	Management of Companies and Enterprises	6116	Other Schools and Instruction	7221	Full-Service Restaurants	8134	Civic and Social Organizations
5611	Office Administrative Services	6117	Educational Support Services	7222	Limited-Service Eating Places	8139	Business, Professional, Labor, Political, and Similar Organizations
5614	Business Support Services	6211	Offices of Physicians	7224	Drinking Places (Alcoholic Beverages)		
5615	Travel Arrangement and Reservation Services	6212	Offices of Dentists	8112	Electronic and Precision Equipment Repair and Maintenance		

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You can also visit Marsh's COVID-19 resource hub for additional information:  
<https://www.marsh.com/us/insights/research/pandemic-risk-hub.html>.

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