

# Instructions For 300A

At the end of the year, OSHA requires you to enter the average number of employees and the total hours worked by your employees on the summary. If you don't have these figures, you can use the information on this page to estimate the numbers you will need to enter on the Summary page at the end of the year.

## How to figure the total hours worked by all employees:

Include hours worked by salaried, hourly, part-time, and seasonal workers, as well as hours worked by other workers subject to day to day supervision by your establishment (e.g., temporary help services workers).

Do not include vacation, sick leave, holidays, or any other non-work time, even if employees were paid for it. If your establishment keeps records of only the hours paid or if you have employees who are not paid by the hour, please estimate the hours that the employees actually worked.

If this number isn't available, you can use this optional worksheet to estimate it.

\_\_\_\_\_ X \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_ + \_\_\_\_\_  
 \_\_\_\_\_

### Optional Worksheet

- Find** the number of full-time employees in your establishment for the year.
- Multiply** by the number of work hours for a full-time employee in a year.
- This is the number of full-time hours worked.
- Add** the number of any overtime hours as well as the hours worked by other employees. (part-time, temporary, seasonal)
- Round** the answer to the next highest whole number. Write the rounded number in the blank marked *Total hours worked by all employees last year*.

## How to figure the average number of employees who worked for your establishment during the year:

- 1 Add** the total number of employees your establishment paid in all pay periods during the year. Include all employees: full-time, part-time, temporary, seasonal, salaried, and hourly.
- 2 Count** the number of pay periods your establishment had during the year. Be sure to include any pay periods when you had no employees.
- 3 Divide** the number of employees by the number of pay periods.
- 4 Round the answer** to the next highest whole number. Write the rounded number in the blank marked *Annual average number of employees*.

The number of employees paid in all pay periods = **1** \_\_\_\_\_

The number of pay periods during the year = **2** \_\_\_\_\_

**1** \_\_\_\_\_  
**2** \_\_\_\_\_ = \_\_\_\_\_

The number rounded = **4** \_\_\_\_\_

For example, Acme Construction figured its average employment this way:

For pay period...	Acme paid this number of employees...	
1	10	Number of employees paid = 830
2	0	Number of pay periods = 26
3	15	$830 \div 26 = 31.92$
4	30	31.92 rounds to 32
5	40	32 is the annual average number of employees
▼	▼	
24	20	
25	15	
26	+10	
	830	

- 1**
- 2**
- 3**
- 4**



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# Calculating Injury and Illness Incidence Rates

### What is an incidence rate?

An incidence rate is the number of recordable injuries and illnesses occurring among a given number of full-time workers (usually 100 full-time workers) over a given period of time (usually one year). To evaluate your firm's injury and illness experience over time or to compare your firm's experience with that of your industry as a whole, you need to compute your incidence rate. Because a specific number of workers and a specific period of time are involved, these rates can help you identify problems in your workplace and/or progress you may have made in preventing work-related injuries and illnesses.

### How do you calculate an incidence rate?

You can compute an occupational injury and illness incidence rate for all recordable cases or for cases that involved days away from work for your firm quickly and easily. The formula requires that you follow instructions in paragraph (a) below for the total recordable cases or those in paragraph (b) for cases that involved days away from work, and for both rates the instructions in paragraph (c).

(a) To find out the total number of recordable injuries and illnesses that occurred during the year, count the number of line entries on your OSHA Form 300, or refer to the OSHA Form 300A and sum the entries for columns (G), (H), (I), and (J).

(b) To find out the number of injuries and illnesses that involved days away from work, count the number of line entries on your OSHA Form 300 that received a check mark in column (H), or refer to the entry for column (H) on the OSHA Form 300A.

(c) The number of hours all employees actually worked during the year. Refer to OSHA Form 300A and optional worksheet to calculate this number. You can compute the incidence rate for all recordable cases of injuries and illnesses using the following formula:

$$\text{Total number of injuries and illnesses} \times 200,000 \div \text{Number of hours worked by all employees} = \text{Total recordable case rate}$$

(The 200,000 figure in the formula represents the number of hours 100 employees working 40 hours per week, 50 weeks per year would work, and provides the standard base for calculating incidence rates.)

You can compute the incidence rate for recordable cases involving days away from work, days of restricted work activity or job transfer (DART) using the following formula:

$$(\text{Number of entries in column H} + \text{Number of entries in column I}) \times 200,000 \div \text{Number of hours worked by all employees} = \text{DART incidence rate}$$

You can use the same formula to calculate incidence rates for other variables such as cases involving restricted work activity (column (I) on Form 300A), cases involving skin disorders (column (M-2) on Form 300A), etc. Just substitute the appropriate total for these cases, from Form 300A, into the formula in place of the total number of injuries and illnesses.

### What can I compare my incidence rate to?

The Bureau of Labor Statistics (BLS) conducts a survey of occupational injuries and illnesses each year and publishes incidence rate data by various classifications (e.g., by industry, by employer size, etc.). You can obtain these published data at www.bls.gov/iif or by calling a BLS Regional Office.

## Worksheet

Total number of injuries and illnesses		Number of hours worked by all employees		Total recordable case rate
<input style="width: 100px; height: 40px;" type="text"/>	X 200,000 ÷	<input style="width: 100px; height: 40px;" type="text"/>	=	<input style="width: 100px; height: 40px;" type="text"/>

Number of entries in Column H + Column I		Number of hours worked by all employees		DART incidence rate
<input style="width: 100px; height: 40px;" type="text"/>	X 200,000 ÷	<input style="width: 100px; height: 40px;" type="text"/>	=	<input style="width: 100px; height: 40px;" type="text"/>