

**WAC 296-27-02105 Annual summary.** (1) At the end of each calendar year, the employer must:

(a) Review the OSHA 300 Log to verify that the entries are complete and accurate, and correct any deficiencies identified;

(b) Use the OSHA 300-A Log or equivalent form of the recorded injuries and illnesses to create the employer's annual summary;

(c) Certify the annual summary; and

(d) Post the annual summary.

(2) The employer must complete the annual summary by doing the following:

(a) Total the columns on the OSHA 300 Log (if the employer had no recordable cases, enter zeros for each column total); and

(b) Enter the calendar year covered, the company's name, establishment name, establishment address, annual average number of employees covered by the OSHA 300 Log, and the total hours worked by all employees covered by the OSHA 300 Log.

(c) Include the employee access and employer penalty statements found on the OSHA 300-A summary form when using an equivalent form as permitted by this chapter. For the definition of "equivalent form" see WAC 296-27-051.

(3) A company executive must certify that they have examined the OSHA 300 Log and that they reasonably believe, based on their knowledge of the process by which the information was recorded, that the annual summary is correct and complete.

(4) The company executive who certifies the log must be one of the following persons:

(a) An owner of the company (only if the company is a sole proprietorship or partnership);

(b) An officer of the corporation;

(c) The highest ranking company official working at the establishment; or

(d) The immediate supervisor of the highest ranking company official working at the establishment.

(5) The employer must post a copy of the annual summary in each establishment in a conspicuous place or places where notices to employees are customarily posted. The employer must ensure that the posted annual summary is not altered, defaced or covered by other material.

(6) The employer must post the summary no later than February 1st of the year following the year covered by the records and keep the posting in place until April 30th.

[Statutory Authority: RCW 49.17.010, 49.17.040, 49.17.050, 49.17.060, and chapter 49.17 RCW. WSR 25-18-088, s 296-27-02105, filed 9/2/25, effective 10/3/25. Statutory Authority: RCW 49.17.010, 49.17.040, and 49.17.050. WSR 19-17-068, § 296-27-02105, filed 8/20/19, effective 1/1/20; WSR 15-11-066, § 296-27-02105, filed 5/19/15, effective 7/1/15; WSR 02-01-064, § 296-27-02105, filed 12/14/01, effective 1/1/02.]