**Section****350.360 Covered Employees**

a) Basic Requirement

Record on the OSHA 300 Log the recordable injuries and illnesses of all employees on the employer's payroll, whether they are labor, executive, hourly, salary, part-time, seasonal or migrant workers. Record the recordable injuries and illnesses that occur to employees who are not on the employer's payroll if the employer supervises these employees on a day-to-day basis.

b) Implementation

1) A self-employed person who is injured or becomes ill while doing work at an establishment is not covered by this Part.

2) Injury or illness to employees obtained from a temporary help service, employee leasing service or personnel supply service (the direct employer) must be recorded if the establishment employer supervises these employees on a day-to-day basis.

3) If a contractor's employee is under the day-to-day supervision of the contractor, the contractor is responsible for recording the injury or illness. If the employer in the establishment supervises the contractor employee's work on a day-to-day basis, that employer must record the injury or illness.

4) A direct employer or contractor does not also record the injuries or illnesses occurring to temporary, leased or contract employees supervised by the establishment employer on a day-to-day basis. The establishment employer and the direct employer or contractor should coordinate efforts to make sure that each injury and illness is recorded only once, either on the establishment employer's OSHA 300 Log (if the establishment employer provides day-to-day supervision) or on the direct employer's or contractor's OSHA 300 Log (if that entity provides day-to-day supervision).