OSHA has said that incidents of employees contracting COVID-19 are recordable illnesses under the following criteria:

- The case is confirmed as a COVID-19 illness;
- The employee exposure is work-related as defined by 29 CFR 1904.5; and
- The case involves one or more of the general recording criteria in 29 CFR 1904.7, such as medical treatment beyond first aid or days away from work.

For the purposes of determining whether a COVID-19 case is work-related, OSHA has said that in areas where there is ongoing community transmission, employers other than those in the healthcare industry, emergency response organizations (e.g., emergency medical, firefighting and law enforcement services), and correctional institutions may have difficulty making determinations about whether workers who contracted COVID-19 did so due to exposures at work. Accordingly, until further notice, OSHA will not enforce its recordkeeping requirements to require employers outside the above industries to make work-relatedness determinations for COVID-19 cases, except where:

- There is objective evidence that a COVID-19 case may be work-related. This could include, for example, a number of cases developing among workers who work closely together without an alternative explanation; and
- The evidence was reasonably available to the employer which includes information given to the employer by employees, as well as information that an employer learns regarding its employees' health and safety in the ordinary course of managing its business and employees.

Employers of workers in the healthcare industry, emergency response organizations and correctional institutions must continue to make work-relatedness determinations pursuant to 29 CFR Part 1904.

For employers with teleworking employee, there are no OSHA regulations regarding teleworking in home offices. However, employers must keep records of work-related injuries and illnesses occurring in the home office.