

TITLE 72  
WORKER'S COMPENSATION AND RELATED LAWS -- INDUSTRIAL COMMISSION

CHAPTER 6  
EMPLOYER'S REPORTS

72-601. RECORD OF INJURIES -- NECESSITY -- AVAILABILITY -- FAILURE TO KEEP. (1) Employers' records of injuries. An employer shall keep a record of each injury and occupational disease fatal or otherwise, arising out of and in the course of employment, reported to the employer or of which he otherwise may have knowledge. Such record shall include a description of the injury or disease and the manner in which the same occurred, a statement of the time during which an employee was unable to work because of the affliction and such other information as the commission may require to be kept.

(2) Failure to keep records a misdemeanor. Any employer who wilfully fails or refuses to keep records of injuries and occupational diseases as required by this section shall be guilty of a misdemeanor.

[72-601, added I.C., sec. 72-601, as added by 1971, ch. 124, sec. 3, p. 422.]

72-602. EMPLOYERS' NOTICE OF INJURY AND REPORTS. (1) First report--Notice of injury or occupational disease. As soon as practicable but not later than ten (10) days after the occurrence of an injury or occupational disease, requiring treatment by a physician or resulting in absence from work for one (1) day or more, a report thereof shall be made in writing by the employer to the commission in the form prescribed by the commission; the mailing to the commission of the written report within the time prescribed shall be compliance.

(2) Extended disability--Sixty (60) day supplemental and final reports. If the disability extends beyond a period of sixty (60) days, the employer shall make a supplemental report to the commission at the end of such period, in the form prescribed by the commission, that the employee is still disabled.

(3) Supplemental report on termination of disability. Upon termination of the disability of the employee, the employer shall make a final supplemental report to the commission, in the form prescribed by the commission.

(4) Summary of compensation and medical services, paid and payable. Within such time, and under such conditions, as the commission shall prescribe by rule or regulation, but not more often than sixty (60) days after the termination of the disability of the employee, the employer or other party liable to pay the compensation provided for by this act shall file with the commission a summary showing the total compensation payments made or to be made for such employee. The time prescribed by the commission for the filing of such summaries may be different for medical and related benefit cases only as over against cases in which monetary benefits have been made to any such employee.

(5) Failure to file report a misdemeanor. An employer who willfully fails or refuses to make any report required by this section shall be guilty of a misdemeanor.

[72-602, added I.C., sec. 72-602, as added by 1971, ch. 124, sec. 3, p. 422; am. 1978, ch. 264, sec. 18, p. 588.]

72-603. EMPLOYERS' REPORT OF EMPLOYEES. Requirement to keep records and to report. Subject to the provisions of this law, every employer shall keep an accurate record of the number and job classification of his employees and the wages paid, and upon demand of the commission shall furnish the commission a sworn statement of the same. Such records shall not be open to inspection except on request of the commission. The commission shall have the right, at any time and as often as it requires, to verify the number of employees and the amount of the payroll, and to inspect or cause to be inspected such records.

Information received from employers shall be subject to disclosure as provided in [chapter 1, title 74](#), Idaho Code.

[72-603, added I.C., sec. 72-603, as added by 1971, ch. 124, sec. 3, p. 422; am. 1990, ch. 213, sec. 106, p. 562; am. 2015, ch. 141, sec. 192, p. 529.]

72-604. FAILURE TO REPORT TOLLS EMPLOYEE LIMITATIONS. When the employer has knowledge of an occupational disease, injury, or death and willfully fails or refuses to file the report as required by section [72-602](#)(1), Idaho Code, the notice of change of status required by section [72-806](#), Idaho Code, the limitations prescribed in section [72-701](#) and section [72-706](#), Idaho Code, shall not run against the claim of any person seeking compensation until such report or notice shall have been filed.

[72-604, added I.C., sec. 72-604, as added by 1971, ch. 124, sec. 3, p. 422; am. 1978, ch. 144, 2, p. 325.]