

AMENDATORY SECTION (Amending WSR 11-24-022, filed 11/30/11, effective 1/1/12)

WAC 296-17-31002 General rule definitions. In developing the general reporting rules and classifications which govern Washington's workers' compensation classification plan, we have used certain words or phrases which could have several meanings. Many of these words or phrases are defined by law in the Revised Code of Washington (*Title 51 RCW*) (~~and can be found in **Appendix A** of this manual~~). Some words, however, are not defined by law. To reduce the misunderstanding which can result by our use of certain words or phrases not defined in law (*Title 51 RCW*), we have developed definitions which will govern what these words and phrases mean for purposes of these chapters (*chapters 296-17 and 296-17A of the Washington Administrative Code (WAC)*).

The following words or phrases mean:

Account: A unique numerical reference that we assign to you that identifies your business or businesses and allows us to track exposure that you report to us and losses (*claims*) which we pay on your behalf.

Account manager: An individual who works in the underwriting section of the department of labor and industries and manages an employer's workers' compensation insurance account. An account manager is also referred to as an underwriter.

Actual hours worked: A worker's composite work period beginning with the starting time of day that the employee's work day commenced, and includes the entire work period, excluding any nonpaid lunch period, and ending with the quitting time each day work was performed by an employee. The following example is provided to illustrate how work hours are to be reported. If you have questions on reporting please contact our underwriting section at 360-902-4817.

Example: A carpet installer arrives at the employer's place of business at 8:00 a.m. to pick up supplies, carpet, and the job assignment. The carpet installer arrives at the job site at 9:00 a.m. and works until 12 noon. The installer takes a half hour nonpaid lunch period and resumes working from 12:30 p.m. until 4:00 p.m. The installer then returns to the employer's premise to drop off supplies and carpet waste. The installer leaves the employer's premise at 5:30 p.m. The employer is to report nine hours of work time regardless of whether the employee is paid by the hour or by the number of yards of carpet installed.

All: When a classification contains a descriptive phrase beginning with "all" such as in "all employees," "all other employees," "all operations," or "all work to completion," it includes all operations and employments which are normally associated with the type of business covered by the classification.

This condition applies even if the operations or employments are physically separated or conducted at a separate location. Operations or employments are to be classified separately when the classification wording requires it, or when the operations or employments are not incidental to, and not usually associated with, the business described by the classification.

And: When this word is contained in any rule it is to be considered the same as the phrase "and/or."

Basic classification: A grouping of businesses or industries having common or similar exposure to loss without regard to the separate employments, occupations or operations which are normally associated with the business or industry. Basic classifications describe a specific type of business operation or industry such as mechanical logging, sawmills, aircraft manufacturing, or restaurants. In most business operations some workers are exposed to very little hazard, while others are exposed to greater hazard. Since a basic classification reflects the liability (*exposure to hazard*) of a given business or industry, all the operations and occupations that are common to an industry are blended together and included in the classification. The rate for a basic classification represents the average of the hazards within the classification. All classifications contained in this manual are considered basic classifications with the exception of classifications 4806, 4900, 4904, 5206, 6301, (~~6302~~) 6303, 7100, 7101, and temporary help classifications 7104 through 7122. Classification descriptions contained in WAC 296-17A-0101 through 296-17A-7400 establish the intended purpose or scope of each classification. These descriptions will routinely include types of businesses, operations, processes or employments which are either included or excluded from the classification. These references are not to be considered an all inclusive listing unless the classification wording so specifies.

(~~Bone~~) Bona fide officer: Any person empowered in good faith by stockholders or directors, in accordance with articles of incorporation or bylaws, to discharge the duties of such officer.

But not limited to: When this phrase is used in any rule in this manual it is not to be interpreted as an all inclusive list. Such a list is meant to provide examples of operations, employments, processes, equipment or types of businesses which are either included or excluded from the scope of the classification.

Excludes or excluding: When a classification contains a descriptive phrase beginning with "excludes" or "excluding" such as "*excluding drivers or delivery,*" "*excluding second hand appliance stores,*" or "*excludes construction operations,*" you must report those operations in a separate classification. If a business fails to keep the records required in the auditing recordkeeping section of this manual and we discover this, we will assign all workers' hours for which records were not maintained to the highest rated classification applicable to the work which was performed.

Exposure: Worker hours, worker days, flat rate, licenses, material, payroll or other measurement which we use to determine the extent to which an employer's workers have been exposed to the

hazards found within a particular business or industry classification.

Free from direction or control: The contracted individual has the responsibility to deliver a finished product or service without the contracting firm or individual either exercising direct supervision over the work hours or the methods and details of performance or having the right to exercise that authority under the contract.

Includes or including: When a classification contains a descriptive phrase beginning with "includes" or "including" such as "including clerical office," "including meter readers," or "includes new construction or extension of lines," you must report these operations in that basic classification even though they may be specifically described by some other classification contained in this manual or may be conducted at a separate location.

Industrial insurance: Refer to the definition of "workers' compensation insurance."

N.O.C.: This abbreviation stands for not otherwise classified. Classifications are often worded in this way when there are many variations of the same general type of business and it would be nearly impossible to list all the variations. Before a classification designated with N.O.C. is used, all other related classifications must be reviewed to determine if the business or industry is specified in another classification.

Example: *You operate a retail store that sells greeting cards. In our search to classify your business we come across a classification that covers retail stores N.O.C. Before our underwriter assigns this classification to your business, they would look at other retail store classifications to see if a more precise classification could be found. In our review we note several classifications such as grocery and department stores where greeting cards are sold. None of these classifications, however, specify that they include stores that exclusively sell greeting cards. Classification 6406 "Retail stores, N.O.C.," on the other hand, contains language in its description that states it includes stores that sell items such as greeting cards, table top appliances, and tropical fish and birds (~~, and quick print shops~~)). We would assign classification 6406 "Retail stores, N.O.C." to your business.*

Or: Refer to the definition of the word "and."

Premium: The total amount of money owed to the department of labor and industries as calculated by multiplying the assigned classification composite rate by the total units of exposure.

Principal place of business: The physical location of the business from which the contract of service is directed and controlled.

Rate: The amount of premium due for each unit of exposure. All rates are composite rates per worker hour except as otherwise provided for by other rules in this manual.

Related by blood within the third degree: The degree of kinship as computed according to the rules of civil law.

Related by marriage: The union subject to legal recognition under the domestic relations laws of this state.

Risk: All insured operations of one employer within the state of Washington.

Temporary help: The term "temporary help" means the same as temporary service contractors defined in (*Title 19 RCW*) and applies to any person, firm, association or corporation conducting a business which consists of employing individuals directly for the purpose of furnishing such individuals on a part-time or temporary help basis to others.

Underwriter: Refer to the definition of an "account manager."

Within a reasonable period: Establishing an account with state agencies shall be the time prior to the first date on which the individual begins performance of service toward the contract or the date upon which the individual is required to establish an account with a state agency, as otherwise required by law, whichever event (~~shall last~~) occurs later.

Work day: Any consecutive twenty-four hour period.

Work hour: Refer to the definition of "actual hours worked."

Workers' compensation insurance: The obligation imposed on an employer by the industrial insurance laws (*Title 51 RCW*) of the state of Washington to insure the payment of benefits prescribed by such laws.

AMENDATORY SECTION (Amending WSR 98-18-042, filed 8/28/98, effective 10/1/98)

WAC 296-17-31006 Application process. (1) **Where can I buy workers' compensation insurance?** Washington law requires that you:

• Purchase your workers' compensation insurance through labor and industries. You will need to complete a business license application to obtain workers' compensation insurance from us; or

• Be certified as a self-insured employer by the self insurance section of the department of labor and industries. For more information on self-insurance you can call 360-902-6867 and one of our self-insurance representatives will assist you.

Employers engaged exclusively in interstate or foreign commerce are permitted to purchase workers' compensation insurance from a private carrier in another state if they do business in that state. The workers' compensation laws of the other state must allow the Washington drivers to be covered in that state. (~~You will need to complete a master application to obtain workers' compensation insurance from us. For more information on self insurance you can call (360) 902-6867 and one of our self insurance representatives will assist you.~~)

(2) **Where can I get a ((master)) business license application?**

You can ((get)) file and print a ((master)) business license application on-line at www.business.wa.gov/BLS. You can pick up a

paper business license application from:

- Any office of the department of labor and industries((~~7~~));
- Employment security((~~7~~));
- Department of revenue business licensing service office((~~7~~ the department of licensing master license service, or));
- The corporations division of the office of the secretary of state((~~7~~));
- For your convenience you can call us at ((~~+~~)360((~~+~~))_902-4817 and we will mail you one.

(3) Where do I send my completed ((~~master~~)) business license application?

You can mail your completed ((~~master~~)) business license application to the department of ((~~licensing~~)) revenue address shown on the form, or you can return it to your local department of labor and industries office, ((~~department of revenue~~)) or department of employment security district tax office. Be sure to include the appropriate fees indicated on the form.

AMENDATORY SECTION (Amending WSR 10-10-108, filed 5/4/10, effective 7/1/10)

WAC 296-17-310171 How to report hours for employees supporting multiple business operations. I have more than one basic classification assigned to my business and I have workers who work in more than one of these classifications. Can I divide their hours between these basic classifications on my quarterly report?

Yes, you may divide a worker's hours between basic classifications when:

- The classification descriptions allow a division of hours; and
- You maintain records from which the department can determine the hours the worker worked in each classification.

If the classification descriptions do not allow a division of hours, or if you fail to maintain adequate records, you must report the workers' hours in the highest rated risk classification applicable to your business, unless you can establish that the worker did not work in that classification.

Example: An employer has the risk classifications and rates shown below:

| Risk Class | Description | Rate |
|--------------------------------------|----------------------------------|--------|
| 0507 05 | Roofing work | 5.1370 |
| ((05010-00)) 0510 00 | Wood frame building construction | 2.9554 |
| 0513 00 | Interior finish carpentry | 1.3821 |

If the employer did not maintain records showing in which classes a worker worked, all of the worker's hours must be reported in class 0507.

If the employer had records that showed the worker only worked in classifications 0510 and 0513, but no further detail, all of the worker's hours must be reported in classification 0510.

If the employer had records that showed the hours the worker worked in classification 0510 and the hours the worker worked in 0513, the employer may report the worker's hours in both classes.

I have employees with duties that support more than one basic classification, but I am unable to distinguish their hours between classifications. In what classification(s) do I report these workers' hours? Sometimes employers are unable to divide a worker's hours between two or more classifications because the same work is incidental to more than one classification. You must report these hours in your governing classification. See "**What is my governing classification?**"

What is incidental work? Incidental work is any work, unless specifically excluded, that supports the operations described in your classification description(s), but takes place away from where the product or service is produced.

For example:

There is no incidental work:

- At the construction site if the employer is the builder;
- At the assembly facility if the employer is the manufacturer;

- In the emergency room if the employer is the hospital;

- In the kitchen, if the employer is in the restaurant.

Incidental work may include:

- Laundry workers employed by but not working at a hotel;
- Warehouse workers employed by but not working at a retail store;

- A technical support team working for but not at a wholesale distributor;

- Pick-up or delivery work;

- Travel time.

What is my governing classification? Your governing classification is the risk classification that describes what we consider your principal business. It is the basic classification assigned to your business with the largest number of worker hours/units reported in the experience rating period as defined by WAC 296-17-850(2). If you're not sure which classification is your governing classification, you should contact your account manager or refer to the expected loss summary in your current experience rating calculation.

If you're a new business and/or a business not experience rated, a provisional governing classification may be approved by your account manager.

The following exception classifications cannot be considered ((a)) governing classifications:

- 4900((~~7~~))

- 4904((~~7~~))

- 4911((~~7~~))

- 5206((~~7~~))

- 6301((~~7~~,~~6302~~,~~7~~))

- 6303((7))
- 7100((7 and))
- 7101((7))

Example 1: You operate both a motel with classification 4905, and a restaurant with classification 3905. You have an off-site laundry facility that cleans the linens for both the restaurant and for the motel.

In the sample 2009 expected loss summary shown below, the governing classification is the restaurant classification 3905 with a total of 108,199 units.

You must report all the laundry worker hours in your governing classification.

Expected Loss Summary

| Class | Fiscal Year | Employee Units | Expected Loss Rate | Expected Losses | Primary Ratio | Expected Primary Losses |
|-------------|-------------|----------------|--------------------|-----------------|---------------|-------------------------|
| 4905 | 2005 | 10,571 | .4288 | 4,532.84 | .5790 | 2,624.51 |
| 4905 | 2006 | 12,437 | .3982 | 4,952.41 | .5790 | 2,867.45 |
| 4905 | 2007 | 14,676 | .3516 | 5,160.08 | .5790 | 2,987.69 |
| Class Total | | 37,684 | | 14,645.33 | | 8,479.65 |
| 3905 | 2005 | 24,701 | .1539 | 3,801.48 | .5980 | 2,273.29 |
| 3905 | 2006 | 35,825 | .1445 | 5,176.71 | .5980 | 3,095.67 |
| 3905 | 2007 | 47,673 | .1290 | 6,149.82 | .5980 | 3,677.59 |
| Class Total | | 108,199 | | 15,128.01 | | 9,046.55 |

Example 2: You are a cabinet manufacturer who also offers installation services to your customers. Your manufacturing operations are under classification 2907 and your employees performing the installation service are under classification 0513. Your expected loss summary confirms you report more hours for manufacturing work in classification 2907 than for installation work in classification 0513. You must report all the delivery work in ~~(class)~~ classification 2907.

Example 3: You have a floor covering store and also offer installation services to your customers. Your store operations are under classification 6309 and your employees performing the installation service are under classification 0502. Your expected loss summary confirms you report more hours for installation work in classification 0502 than for store operations in classification 6309. You must report all the delivery work in class 0502.

WAC 296-17-31027 Temporary staffing services. (1) **To whom does this rule apply?** This rule applies to any temporary staffing business providing temporary employees to a client customer.

(2) **Who pays the workers' compensation insurance premium for temporary staffing employees?** RCW 51.16.060 requires the temporary staffing service provider to pay the required premiums for temporary employees assigned to a client customer.

Note: If the temporary staffing service provider fails to pay the required premium to labor and industries, the client customer is responsible for the unpaid premium.

(3) **How are classifications determined for a temporary staffing business?** We will assign the classification or classifications to your business based on the nature of your business.

Note: This process is identical to how classifications are assigned to a nontemporary staffing business.

(4) **Are there special classifications that apply to temporary staffing businesses?** Yes, we have created a series of special classifications that only temporary staffing businesses use. They are found in WAC (~~(296-17-757)~~) 296-17A-7104 through (~~(296-17-76213)~~) 296-17A-7122.

Example: A temporary staffing business that specializes in providing nurses to medical facilities would be assigned the temporary staffing classification for health care facilities.

Example: A temporary staffing business that provides temporary employees to a variety of client customers would be assigned multiple temporary staffing classifications.

(5) **Do other businesses have special classifications?** All businesses have special classifications.

Example: A nontemporary service employer engaged exclusively in plumbing work would have a plumbing classification assigned to their business.

Example: A nontemporary service employer engaged in framing houses, land clearing and roofing would have a classification for framing, one for land clearing and a separate classification for the roof work. This is done because construction work is done by contract and each contract will be different.

(6) **Why doesn't labor and industries just use nontemporary staffing classifications for temporary staffing businesses?** Temporary staffing companies requested labor and industries to create special classifications for their industry. The alternative to special industry classifications would result in temporary staffing business (~~(to use)~~) using the nontemporary staffing classification that their client customer uses. Labor and industries has over three hundred main classifications and twelve hundred subclassifications that employers report in. Requiring temporary staffing companies to use all of these classifications would result in an administrative burden for the temporary staffing businesses. Classifications unique to temporary staffing provide temporary staffing businesses the incentives to improve safety for their employees and control the cost of workers' compensation insurance.

AMENDATORY SECTION (Amending WSR 11-24-022, filed 11/30/11, effective 1/1/12)

WAC 296-17-35203 Special reporting instruction. (1)
Professional and semiprofessional athletic teams. Athletes assigned and under contract to a Washington-domiciled sports team are mandatorily covered by Washington industrial insurance. Athletes assigned to a Washington-domiciled sports team but under contract with a parent team domiciled outside of the state are mandatorily covered by Washington industrial insurance unless the player is eligible for coverage in another state, and there is a valid coverage agreement as described below.

A player is eligible for coverage in another state only when both the player and the employer agree in writing that the employment is principally localized in that state.

Example ((7)): If the Washington-based team is a part of a league with teams in only Washington, Oregon, and Idaho, the player and the employer can agree to any of those three states to provide coverage. However, they cannot agree to be under California coverage since California doesn't qualify as a state in which the player competes in regularly scheduled games.

(a) Upon request, the department will provide forms to the owners of professional and semiprofessional sports teams for entering into agreements for both the sport player and the sport team. These agreements are referred to as "coverage agreements." Unless coverage is refused in the alternative state, the coverage agreement will determine the worker's home state for workers' compensation coverage.

(b) When a sport team and a player agree to workers' compensation coverage in another state, the following rules apply:
Sport player coverage agreement:

(i) A sport player coverage agreement must be signed by the team (employer) and each individual player (worker) covered out-of-state. Workers' compensation premiums for any work performed by the player before the agreement was signed must be paid to the department. To be valid, an agreement must be:

- Signed by both parties, dated, and show the name of the state where coverage is provided.
- Agree that the player's employment is principally located in that state.
- Kept as part of the employer's records for at least three years after the player is released from the team.

(ii) The employer must provide the department a copy of a sport player coverage agreement when requested. Employers who do not provide the department copies of a sport player coverage agreement when requested are considered not to have secured payment of compensation as required and all premiums and penalties allowed

for in Title 51 RCW will apply.

(iii) If the employers' out-of-state workers' compensation insurer rejects an injury claim because the player is a Washington worker, the employer is considered not to have secured payment of compensation as required and all premium and penalties allowed for in Title 51 RCW apply.

Sport team coverage agreement:

(c) A sport team coverage agreement must be signed by the employer (team) and the qualifying out-of-state workers' compensation insurer. Workers' compensation premiums for work performed before the agreement was signed must be paid to the department. To be valid, an agreement must:

- Be signed by both parties, dated, and show the name of the state where coverage is provided.
- Specify that the team's players are principally localized in that state.
- Specify the insurer agreeing to provide coverage for a team based in Washington.

(d) The sport team coverage agreement must be signed annually. Copies of the agreement along with a current copy of the team's out-of-state insurance policy must be submitted to the department of labor and industries every year the out-of-state coverage is provided.

Premium payments are required for any work performed by Washington players prior to the date the department receives copies of any year's current sports teams' coverage agreement and proof of out-of-state coverage.

(2) **Excluded employments.** Any employer having any person in their employ excluded from industrial insurance whose application for coverage under the elective adoption provisions of RCW 51.12.110 or authority of RCW 51.12.095 or 51.32.030 has been accepted by the director shall report and pay premium on the actual hours worked for each such person who is paid on an hourly, salaried(=), part time, percentage of profit or piece basis; or one hundred sixty hours per month for any such person paid on a salary basis employed full time. In the event records disclosing actual hours worked are not maintained by the employer for any person paid on an hourly, salaried(=), part time, percentage of profits or piece basis, the worker hours of such person shall be determined by dividing the gross wages of such person by the state minimum wage for the purpose of premium calculation. However, when applying the state minimum wage the maximum number of hours assessed for a month will be one hundred sixty.

(3) **Special trucking industry rules.** The following subsection shall apply to all trucking industry employers as applicable.

(a) Insurance liability. Every trucking industry employer operating as an intrastate carrier or a combined intrastate and interstate carrier must insure their workers' compensation insurance liability through the Washington state fund or be self-insured with the state of Washington.

Washington employers operating exclusively in interstate or foreign commerce or any combination of interstate and foreign

commerce must insure their workers' compensation insurance liability for their Washington employees with the Washington state fund, be self-insured with the state of Washington, or provide workers' compensation insurance for their Washington employees under the laws of another state when such other state law provides for such coverage.

Interstate or foreign commerce trucking employers who insure their workers' compensation insurance liability under the laws of another state must provide the department with copies of their current policy and applicable endorsements upon request.

Employers who elect to insure their workers' compensation insurance liability under the laws of another state and who fail to provide updated policy information when requested to do so will be declared an unregistered employer and subject to all the penalties contained in Title 51 RCW.

(b) Reporting. Trucking industry employers insuring their workers' compensation insurance liability with the Washington state fund shall keep and preserve all original time records/books including supporting information from drivers' logs for a period of three calendar years plus three months.

Employers are to report actual hours worked, including time spent loading and unloading trucks, for each driver in their employ. For purposes of this section, actual hours worked does not include time spent during lunch or rest periods or overnight lodging.

Failure of employers to keep accurate records of actual hours worked by their employees will result in the department estimating work hours by dividing gross payroll wages by the state minimum wage for each worker for whom records were not kept. However, in no case will the estimated or actual hours to be reported exceed five hundred twenty hours per calendar quarter for each worker.

(c) Exclusions. Trucking industry employers meeting all of the following conditions are exempted from mandatory coverage.

(i) Must be engaged exclusively in interstate or foreign commerce.

(ii) Must have elected to cover their Washington workers on a voluntary basis under the Washington state fund and must have elected such coverage in writing on forms provided by the department.

(iii) After having elected coverage, withdrew such coverage in writing to the department on or before January 2, 1987.

If all the conditions set forth in (i), (ii), and (iii) of this subsection have not been met, employers must insure their workers' compensation insurance liability with the Washington state fund or under the laws of another state.

(d) Definitions. For purposes of interpretation of RCW 51.12.095(1) and administration of this section, the following terms shall have the meanings given below:

(i) "Agents" means individuals hired to perform services for the interstate or foreign commerce carrier that are intended to be carried out by the individual and not contracted out to others but does not include owner operators as defined in RCW 51.12.095(1).

(ii) "Contacts" means locations at which freight, merchandise,

or goods are picked up or dropped off within the boundaries of this state.

(iii) "Doing business" means having any terminals, agents or contacts within the boundaries of this state.

(iv) "Employees" means the same as the term "worker" as contained in RCW 51.08.180.

(v) "Terminals" means a physical location wherein the business activities (operations) of the trucking company are conducted on a routine basis. Terminals will generally include loading or shipping docks, warehouse space, dispatch offices and may also include administrative offices.

(vi) "Washington" shall be used to limit the scope of the term "employees." When used with the term "employees" it will require the following test for benefit purposes (all conditions must be met).

- The individual must be hired in Washington or must have been transferred to Washington; and

- The individual must perform some work in Washington (i.e., driving, loading, or unloading trucks).

(4) **Forest, range, or timber land services--Industry rule.** Washington law (RCW 51.48.030) requires every employer to make, keep, and preserve records which are adequate to facilitate the determination of premiums (~~((taxes))~~) due to the state for workers' compensation insurance coverage for their covered workers. In the administration of Title 51 RCW, and as it pertains to the forest, range, or timber land services industry, the department of labor and industries has deemed the records and information required in the various subsections of this section to be essential in the determination of premiums (~~((taxes))~~) due to the state fund. The records so specified and required, shall be provided at the time of audit to any representative of the department who has requested them.

Failure to produce these required records within thirty days of the request, or within an agreed upon time period, shall constitute noncompliance of this rule and RCW 51.48.030 and 51.48.040. Employers whose premium computations are made by the department in accordance with (d) of this subsection are barred from questioning, in an appeal before the board of industrial insurance appeals or the courts, the correctness of any assessment by the department on any period for which such records have not been kept, preserved, or produced for inspection as provided by law.

(a) General definitions. For purpose of interpretation of this section, the following terms shall have the meanings given below:

(i) "Actual hours worked" means each workers' composite work period beginning with the starting time of day that the employees' work day commenced, and includes the entire work period, excluding any nonpaid lunch period, and ending with the quitting time each day work was performed by the employee.

(ii) "Work day" shall mean any consecutive twenty-four-hour period.

(b) Employment records. Every employer shall with respect to

each worker, make, keep, and preserve original records containing all of the following information for three full calendar years following the calendar year in which the employment occurred:

- (i) The name of each worker;
- (ii) The Social Security number of each worker;
- (iii) The beginning date of employment for each worker and, if applicable, the separation date of employment for each such worker;
- (iv) The basis upon which wages are paid to each worker;
- (v) The number of units earned or produced for each worker paid on a piece-work basis;
- (vi) The risk classification(s) applicable to each worker;
- (vii) The number of actual hours worked by each worker, unless another basis of computing hours worked is prescribed in WAC 296-17-31021. For purposes of chapter 296-17 WAC, this record must clearly show, by work day, the time of day the employee commenced work, and the time of day work ended;
- (viii) A summary time record for each worker showing the calendar day or days of the week work was performed and the actual number of hours worked each work day;
- (ix) In the event a single worker's time is divided between two or more risk classifications, the summary contained in (b)(viii) of this subsection shall be further broken down to show the actual hours worked in each risk classification for the worker;
- (x) The workers' total gross pay period earnings;
- (xi) The specific sums withheld from the earnings of each worker, and the purpose of each sum withheld;
- (xii) The net pay earned by each such worker.

(c) Business, financial records, and record retention. Every employer is required to keep and preserve all original time records completed by their employees for a three-year period. The three-year period is specified in WAC 296-17-352 as the composite period from the date any such premium became due.

Employers who pay their workers by check are required to keep and preserve a record of all check registers and canceled checks; and employers who pay their workers by cash are required to keep and preserve records of these cash transactions which provide a detailed record of wages paid to each worker.

(d) Recordkeeping - Estimated premium computation. Any employer required by this section to make, keep, and preserve records containing the information as specified in (b) and (c) of this subsection, who fails to make, keep, and preserve such records, shall have premiums calculated as follows:

(i) Estimated worker hours shall be computed by dividing the gross wages of each worker for whom records were not maintained and preserved, by the state's minimum wage, in effect at the time the wages were paid or would have been paid. However, the maximum number of hours to be assessed under this provision will not exceed five hundred twenty hours for each worker, per quarter for the first audited period. Estimated worker hours computed on all subsequent audits of the same employer that disclose a continued failure to make, keep, or preserve the required payroll and employment records shall be subject to a maximum of seven hundred eighty hours for each worker, per quarter.

(ii) In the event an employer also has failed to make, keep, and preserve the records containing payroll information and wages paid to each worker, estimated average wages for each worker for whom a payroll and wage record was not maintained will be determined as follows: The employer's total gross income for the audit period (earned, received, or anticipated) shall be reduced by thirty-five percent to arrive at "total estimated wages." Total estimated wages will then be divided by the number of employees for whom a record of actual hours worked was not made, kept, or preserved to arrive at an "estimated average wage" per worker. Estimated hours for each worker will then be computed by dividing the estimated average wage by the state's minimum wage in effect at the time the wages were paid or would have been paid as described in (d)(i) of this subsection.

(e) Reporting requirements and premium payments.

(i) Every employer who is awarded a forest, range, or timber land services contract must report the contract to the department promptly when it is awarded, and prior to any work being commenced, except as provided in (e)(iii) of this subsection. Employers reporting under the provisions of (e)(iii) of this subsection shall submit the informational report with their quarterly report of premium. The report shall include the following information:

(A) The employers' unified business identification account number (UBI).

(B) Identification of the landowner, firm, or primary contractor who awarded the contract, including the name, address, and phone number of a contact person.

(C) The total contract award.

(D) Description of the forest, range, or timber land services work to be performed under terms of the contract.

(E) Physical location/site where the work will be performed including legal description.

(F) Number of acres covered by the contract.

(G) Dates during which the work will be performed.

(H) Estimated payroll and hours to be worked by employees in performance of the contract.

(ii) Upon completion of every contract issued by a landowner or firm that exceeds a total of ten thousand dollars, the contractor primarily responsible for the overall project shall (~~submit~~), in addition to the required informational report described in (e)(i) of this subsection, report the payroll and hours worked under the contract, and submit payment for required industrial insurance premiums. In the event that the contracted work is not completed within a calendar quarter, interim quarterly reports and premium payments are required for each contract for all work done during the calendar quarter. The first such report and payment is due at the end of the first calendar quarter in which the contract work is begun. Additional interim reports and payments will be submitted each quarter thereafter until the contract is completed. This will be consistent with the quarterly reporting cycle used by other employers. Premiums for a calendar quarter, whether reported or not, shall become due and delinquent on the day immediately following the last day of the month

following the calendar quarter.

(iii) A contractor may group contracts issued by a landowner, firm, or other contractor that total less than ten thousand dollars together and submit a combined quarterly report of hours, payroll, and the required premium payment in the same manner and periods as nonforestation, range, or timber land services employers.

(f) Out-of-state employers. Forest, range, or timber land services contractors domiciled outside of Washington state must report on a contract basis regardless of contract size for all forest, range, or timber land services work done in Washington state. Out-of-state employers will not be permitted to have an active Washington state industrial insurance account for reporting forest, range, or timber land services work in the absence of an active Washington forest, range, or timber land services contract.

(g) Work done by subcontract. Any firm primarily responsible for work to be performed under the terms of a forest, range, or timber land services contract, that subcontracts out any work under a forest, range, or timber land services contract must send written notification to the department prior to any work being done by the subcontractor. This notification must include the name, address, Social Security number, farm labor contractor number, (UBI) of each subcontractor, and the amount and description of contract work to be done by subcontract.

(h) Forest, range, or timber land services contract release - Verification of hours, payroll, and premium. The department may verify reporting of contractors by way of an on-site visit to an (~~employers'~~) employer's work site. This on-site visit may include close monitoring of employees and employee work hours. Upon receipt of a premium report for a finished contract, the department may conduct an audit of the firm's payroll, employment, and financial records to validate reporting. The entity that awarded the contract can verify the status of the contractors' accounts on-line at the department's web site (www.lni.wa.gov) or by calling the account manager. The landowner, firm, or contractor will not be released from premium liability until the final report for the contract from the primary contractor and any subcontractors has been received and verified by the department.

(i) Premium liability - Work done by contract. Washington law (RCW 51.12.070) places the responsibility for industrial insurance premium payments primarily and directly upon the person, firm, or corporation who lets a contract for all covered employment involved in the fulfillment of the contract terms. Any such person, firm, or corporation letting a contract is authorized to collect from the contractor the full amount payable in premiums. The contractor is in turn authorized to collect premiums from any subcontractor they may employ his or her proportionate amount of the premium payment.

To eliminate premium liability for work done by contract permitted by Title 51 RCW, any person, firm, or corporation who lets a contract for forest, range, or timber land services work must submit a copy of the contract they have let to the department and verify that all premiums due under the contract have been paid.

Each contract submitted to the department must include within its body, or on a separate addendum, all of the following items:

- (i) The name of the contractor who has been engaged to perform the work;
- (ii) The contractor's UBI number;
- (iii) The contractor's farm labor contractor number;
- (iv) The total contract award;
- (v) The date the work is to be commenced; a description of the work to be performed including any pertinent acreage information;
- (vi) Location where the work is to be performed;
- (vii) A contact name and phone number of the person, firm, or corporation who let the contract;
- (viii) The total estimated wages to be paid by the contractor and any subcontractors;
- (ix) The amount to be subcontracted out if such subcontracting is permitted under the terms of the contract;
- (x) The total estimated number of worker hours anticipated by the contractor and his/her subcontractors in the fulfillment of the contract terms;
- (j) Reports to be mailed to the department. All contracts, reports, and information required by this section are to be sent to:

The Department of Labor and Industries
Reforestation Team 8
P.O. Box 44168
(~~Tumwater~~) Olympia, Washington 98504-4168

(k) Rule applicability. If any portion of this section is declared invalid, only that portion is repealed. The balance of the section shall remain in effect.

(5) Logging and/or tree thinning--Mechanized operations--Industry rule. The following subsection shall apply to all employers assigned to report worker hours in risk classification 5005, WAC 296-17A-5005.

(a) Every employer having operations subject to risk classification 5005 "logging and/or tree thinning - Mechanized operations" shall have their operations surveyed by labor and industries insurance services staff prior to the assignment of risk classification 5005 to their account. Annual surveys may be required after the initial survey to retain the risk classification assignment.

(b) Every employer assigned to report exposure (work hours) in risk classification 5005 shall supply an addendum report with their quarterly premium report which lists the name of each employee reported under this classification during the quarter, the Social Security number of such worker, the piece or pieces of equipment the employee operated during the quarter, the number of hours worked by the employee during the quarter, and the wages earned by the employee during the quarter.

(6) Special drywall industry rule.

(a) **What is the unit of exposure for drywall reporting?** Your premiums for workers installing and finishing drywall (reportable in risk classifications 0540, 0541, 0550, and 0551) are based on the amount of material installed and finished, not the number of

hours worked.

The amount of material installed equals the amount of material purchased or taken from inventory for a job. No deduction can be made for material scrapped (debris). A deduction is allowed for material returned to the supplier or inventory.

The amount of material finished for a job equals the amount of material installed. No deduction can be made for a portion of the job that is not finished (base layer of double-board application or unfinished rooms).

Example: Drywall installation firm purchases 96 4' x 8' sheets of material for a job which includes some double-wall installation. The firm hangs all or parts of 92 sheets, and returns 4 sheets to the supplier for credit. Drywall finishing firm tapes, primes and textures the same job. Both firms should report 2,944 square feet (4 x 8 x 92) for the job.

(b) I do some of the work myself. Can I deduct material I as an owner install or finish? Yes. Owners (sole proprietors, partners, and corporate officers) who have not elected coverage may deduct material they install or finish.

When you as an owner install (including scrap) or finish (including tape and prime or texture) only part of a job, you may deduct an amount of material proportional to the time you worked on the job, considering the total time you and your workers spent on the job.

To deduct material installed or finished by owners, you must report to the department by job, project, site or location the amount of material you are deducting for this reason. You must file this report at the same time you file your quarterly report:

$$\frac{\text{Total owner(s) hours}}{\text{owner(s) hours} + \text{worker(s) hours}} = \% \text{ of owner discount.}$$

$$\% \text{ of owner discount} \times (\text{total footage of job} - \text{subcontracted footage, if any}) = \text{Total owner deduction of footage.}$$

(c) Can I deduct material installed or finished by subcontractors? You may deduct material installed or taped by subcontractors you are not required to report as your workers. You may not deduct for material only scrapped or primed and textured by subcontractors.

To deduct material installed or taped by subcontractors, you must report to the department by job, project, site or location the amount of material being deducted. You must file this report at the same time you file your quarterly report. You must have and maintain business records that support the number of square feet worked by the subcontractor.

(d) I understand there are discounted rates available for the drywall industry. How do I qualify for them? To qualify for discounted drywall installation and finishing rates, you must:

(i) Have an owner attend two workshops the department offers (one workshop covers claims and risk management, the other covers premium reporting and recordkeeping);

(ii) Provide the department with a voluntary release authorizing the department to contact material suppliers directly

about the firm's purchases;

(iii) Have and keep all your industrial insurance accounts in good standing (including the accounts of other businesses in which you have an ownership interest), which includes fully and accurately reporting and paying premiums as they come due, including reporting material deducted as owner or subcontractor work;

(iv) Provide the department with a supplemental report (filed with the firm's quarterly report) showing by employee the employee's name, Social Security number, the wages paid them during the quarter, how they are paid (piece rate, hourly, etc.), their rate of pay, and what work they performed (installation, scrapping, taping, priming/texturing); and

(v) Maintain accurate records about work you subcontracted to others and materials provided to subcontractors (as required by WAC 296-17-31013), and about payroll and employment (as required by WAC 296-17-35201).

The discounted rates will be in effect beginning with the first quarter your business meets all the requirements for the discounted rates.

Note: If you are being audited by the department while your application for the discounted classifications is pending, the department will not make a final decision regarding your rates until the audit is completed.

(e) **Can I be disqualified from using the discounted rates?**

Yes. You can be disqualified from using the discounted rates for three years if you:

(i) Do not file all reports, including supplemental reports, when due;

(ii) Do not pay premiums on time;

(iii) Underreport the amount of premium due; or

(iv) Fail to maintain the requirements for qualifying for the discounted rates.

Disqualification takes effect when a criterion for disqualification exists.

Example: A field audit in 2002 reveals that the drywall installation firm underreported the amount of premium due in the second quarter of 2001. The firm will be disqualified from the discounted rates beginning with the second quarter of 2001, and the premiums it owed for that quarter and subsequent quarters for three years will be calculated using the nondiscounted rates.

If the drywall underwriter learns that your business has failed to meet the conditions as required in this rule, your business will need to comply to retain using the discounted classifications. If your business does not comply promptly, the drywall underwriter may refer your business for an audit.

If, as a result of an audit, the department determines your business has not complied with the conditions in this rule, your business will be disqualified from using the discounted classifications for three years (thirty-six months) from the period of last noncompliance.

(f) **If I discover I have made an error in reporting or paying premium, what should I do?** If you discover you have made a mistake in reporting or paying premium, you should contact the department

and correct the mistake. Firms not being audited by the department ((who)) that find errors in their reporting and paying premiums, and ((who)) that voluntarily report their errors and pay any required premiums, penalties and interest promptly, will not be disqualified from using the discounted rates unless the department determines they acted in bad faith.

(7) **Safe patient handling rule.** The following subsection will apply to all hospital industry employers as applicable.

(a) Definitions. For the purpose of interpretation of this section, the following terms shall have the meanings given below:

(i) "Hospital" means an "acute care hospital" as defined in (a)(ii) of this subsection, a "mental health hospital" as defined in (a)(iii) of this subsection, or a "hospital, N.O.C. (not otherwise classified)" as defined in (a)(iv) of this subsection.

(ii) "Acute care hospital" means any institution, place, building, or agency providing accommodations, facilities, and services over a continuous period of twenty-four hours or more for observation, diagnosis, or care of two or more individuals not related to the operator who are suffering from illness, injury, deformity, or abnormality, or from any other condition for which obstetrical, medical, or surgical services would be appropriate for care or diagnosis. "Hospital" as used in this rule does not include:

● Hotels, or similar places furnishing only food and lodging, or simply domiciliary care; (~~nor does it include~~)

● Clinics, or physicians' offices where patients are not regularly kept as bed patients for twenty-four hours or more; (~~nor does it include~~)

● Nursing homes, as defined and which come within the scope of chapter 18.51 RCW; (~~nor does it include~~)

● Birthing centers, which come within the scope of chapter 18.46 RCW; (~~nor does it include~~)

● Psychiatric or alcoholism hospitals, which come within the scope of chapter 71.12 RCW; (~~nor~~)

● Any other hospital or institution specifically intended for use in the diagnosis and care of those suffering from mental illness, mental retardation, convulsive disorders, or other abnormal mental conditions.

Furthermore, nothing in this chapter will be construed as authorizing the supervision, regulation, or control of the remedial care or treatment of residents or patients in any hospital conducted for those who rely primarily upon treatment by prayer or spiritual means in accordance with the creed or tenets of any well-recognized church or religious denominations.

(iii) "Mental health hospital" means any hospital operated and maintained by the state of Washington for the care of the mentally ill.

(iv) "Hospitals, N.O.C." means health care facilities that do not qualify as acute care or mental health hospitals and may be privately owned facilities established for purposes such as, but not limited to, treating psychiatric disorders and chemical dependencies or providing physical rehabilitation.

(v) "Safe patient handling" means the use of engineering

controls, lifting and transfer aids, or assistance devices, by lift teams or other staff, instead of manual lifting to perform the acts of lifting, transferring and repositioning health care patients.

(vi) "Lift team" means hospital employees specially trained to conduct patient lifts, transfers, and repositioning using lifting equipment when appropriate.

(vii) "Department" means the department of labor and industries.

(b) Hospitals will report worker hours in the risk classification that describes the nature of their operations and either their level of implementation of, or need for, the safe patient handling program.

(c) A fully implemented safe patient handling program must include:

(i) Acquisition of at least the minimum number of lifts and/or appropriate equipment for use by lift teams as specified in chapters 70.41 and 72.23 RCW.

(ii) An established safe patient handling committee with at least one-half of its membership being front line, nonmanagerial direct care staff to design and recommend the process for implementing a safe patient handling program.

(iii) Implementation of a safe patient handling policy for all shifts and units.

(iv) Conducting patient handling hazard assessments to include such variables as patient-handling tasks, types of nursing units, patient populations, and the physical environment of patient care areas.

(v) Developing a process to identify appropriate use of safe patient handling policy based on a patient's condition and availability of lifting equipment or lift teams.

(vi) Conducting an annual performance evaluation of the program to determine its effectiveness with results reported to the safe patient handling committee.

(vii) Consideration, when appropriate, to incorporate patient handling equipment or the physical space and construction design needed to incorporate that equipment at a later date during new construction or remodeling.

(viii) Development of procedures that allow employees to choose not to perform or participate in patient handling activities that the employee believes will pose a risk to him/herself or to the patient.

(d) Department staff will conduct an on-site survey of each acute care and mental health hospital before assigning a risk classification. Subsequent surveys may be conducted to confirm whether the assigned risk classification is still appropriate.

(e) To remain in classification 6120-00 or 7200-00, a hospital must submit a copy of the annual performance evaluation of their safe patient handling program, as required by chapters 70.41 and 72.23 RCW, to the Employer Services Program, Department of Labor and Industries, P.O. Box 44140, Olympia, Washington, 98504.

(8) Rules concerning work by Washington employers outside the state of Washington (extraterritorial coverage).

(a) **General definitions.** For purposes of this section, the following terms mean:

(i) "Actual hours worked" means the total hours of each Washington worker's composite work period during which work was performed by the worker beginning with the time the worker's work day commenced, and ending with the quitting time each day excluding any nonpaid lunch period.

(ii) "Work day" means any consecutive twenty-four-hour period.

(iii) "Temporary and incidental" means work performed by Washington employers on jobs or at job sites in another state for thirty or fewer consecutive or nonconsecutive full or partial work days within a calendar year. Temporary and incidental work days are calculated on a per state basis. The thirty-day temporary and incidental period begins on January 1 of each year.

(iv) "Proof of out-of-state coverage" means a copy of a valid certificate of liability insurance for workers' compensation issued by:

(A) An insurer licensed to write workers' compensation insurance coverage in that state; or

(B) A state workers' compensation fund in the state in which the employer will be working.

Note: Most certificates are written for a one-year period. The employer must provide the department with a current certificate of liability insurance for workers' compensation covering all periods the employer works in another state. If the policy is canceled, the employer must provide the department with a current in-force policy.

(v) "Worker" means every person in this state who is engaged in the employment of an employer under Title 51 RCW whether by way of manual labor or otherwise in the course of his or her employment; also every person in this state who is engaged in the employment of or who is working under an independent contract, the essence of which is his or her personal labor for an employer whether by way of manual labor or otherwise.

(vi) "Employer" means any person, body of persons, corporate or otherwise, and the legal representatives of a deceased employer, all while engaged in this state in any work covered by the provisions of Title 51 RCW, by way of trade or business, or who contracts with one or more workers, the essence of which is the personal labor of such worker or workers.

(b) **Does a Washington employer have to pay premiums in both states while Washington workers are temporarily working in another state?** A Washington employer must continue to pay Washington premiums for Washington workers performing temporary and incidental work in another state. If the Washington employer has Washington workers who work for more than thirty days in another state, (~~it~~) that employer will not need to pay premiums in Washington for work in the other state during the calendar year, as long as (~~it~~) that employer fulfills the following requirements:

(i) Provides the department with proof of out-of-state coverage for the Washington workers working out-of-state.

(ii) Keeps the policy continuously in force from the date the Washington employer's work exceeds the temporary and incidental period until the date the Washington employer no longer has Washington workers working in the other state. Failure to maintain

a policy at the required level of workers' compensation coverage for the number of Washington workers working out-of-state may subject the Washington employer to payment of all premiums, penalties, and interest dues in the state of Washington.

(iii) For the first quarterly reporting period and all subsequent quarters during the same calendar year following the date the Washington employer's work exceeds the temporary and incidental period in the other state, the Washington employer must file a supplemental report of out-of-state work with their workers' compensation employer's quarterly report with the department. This supplemental report is available at: <http://www.LNI.wa.gov/ClaimsIns/Insurance/File/ExtraTerritorial/Default.asp>

(iv) Subitems (b)(i), (ii), and (iii) of this subsection must be met in each state in which the Washington employer has Washington workers working in excess of the temporary and incidental period.

Note: Workers' compensation coverage requirements vary widely among states. Washington employers should contact the regulatory agency in other states to determine the appropriate premium and coverage obligations in those states.

(c) What if a Washington employer knows the Washington workers' work in another state will exceed the temporary and incidental period? If the Washington employer knows their Washington workers will be working in another state in excess of the temporary and incidental period, ~~((it))~~ the employer must immediately provide the department with proof of out-of-state coverage in order to avoid Washington premium liability for hours worked during the temporary and incidental period.

Reminder: The temporary and incidental period applies separately to each state in which the Washington employer worked.

(d) What if a Washington employer anticipates its out-of-state work will exceed the temporary and incidental period, but ~~((it))~~ that does not occur? If a Washington employer did not pay workers' compensation premium to Washington during the temporary and incidental period, and at the end of the calendar year Washington workers of the Washington employer had worked fewer than thirty consecutive or nonconsecutive days in another state, by the filing of the fourth quarter report, the Washington employer must file amended reports for the calendar year. The employer may be required to pay Washington premiums, penalties, and interest. The fourth quarter report is due by January 31 of the following year.

(e) What records must the employer keep while employing Washington workers in another state? In addition to filing the supplemental report of out-of-state work, the Washington employer is required to keep the same records that are kept for Washington workers working in Washington. The records are listed in WAC 296-17-35201 and must be provided at the time of audit to any authorized representative of the department who has requested them.

(f) What reports does a Washington employer file to avoid paying Washington workers' compensation premiums when employing Washington workers in another state for work that exceeds temporary and incidental? A Washington employer must submit the workers'

compensation employer's quarterly report and a supplemental report of out-of-state work to the department for each state in which ~~((it))~~ that employer has Washington workers performing work. The supplemental report must include the following information:

(i) The Washington employer's unified business identification number (UBI).

(ii) The Washington employer's department account identification number.

(iii) The Social Security numbers for those Washington worker(s) performing work out-of-state.

(iv) The last name, first name, and middle initial of those Washington worker(s) performing work out-of-state.

(v) The gross payroll paid during the quarter for those Washington worker(s) performing work out-of-state.

(vi) The Washington workers' compensation risk classification(s) that would have applied for each Washington worker performing work out-of-state.

(vii) The total number of hours that each Washington worker performed work out-of-state during the quarter.

(viii) In addition to completing the supplemental report of out-of-state work, the Washington employer must keep a record of all contracts awarded and worked under each state. Copies of pertinent records must be made available to auditors in the event of an audit.

(g) **Where do Washington workers file their workers' compensation claims if injured in the course of employment outside of Washington state?** Washington workers may file their claim in the state where they were injured or in Washington state.

Washington employers must inform their Washington workers of their right to file for workers' compensation benefits in Washington or the state of injury.

The cost of these claims, if accepted by the department and assigned to the Washington employer's account, will be used in the calculations that determine the employer's experience factor and the appropriate risk classification base rate.

(h) **If the Washington employer's work in another state exceeds the temporary and incidental period, may the Washington employer obtain a credit or refund for the temporary and incidental period that workers' compensation premiums were paid to Washington?** Yes, but only if the Washington employer:

(i) Obtained workers' compensation insurance for all hours worked in the other state during the calendar year;

(ii) Provides proof of out-of-state coverage;

(iii) Filed the appropriate quarterly reports with the department when due; and

(iv) Otherwise complied with all statutory and regulatory requirements of Washington state.

(9) **Special for-hire taxi/industry rules.** All for-hire vehicles must be covered for workers' compensation insurance. The owner of the vehicle is responsible for the workers' compensation insurance premiums. Those businesses that provide only cabulance or limousine services must report actual hours worked.

(a) **What is the unit of exposure for taxis?** Flat rate by driver - The rate is based on four hundred eighty hours per driver each quarter.

Flat rate by vehicle - The rate is based on nine hundred sixty hours per vehicle each quarter.

Actual hours - The rate is based on actual hours worked.

(b) **Can I use a flat rate for reporting some vehicles and actual hours for reporting other vehicles?** No, you must choose to report using only one of the three methods: Flat rate per driver, flat rate per vehicle, or actual hours worked. Owners who choose to report by driver or by actual hours worked must maintain verifiable records, such as lease agreements or payroll records. ((For vehicles)) Where verifiable records are not available or not maintained, the owner must pay premiums on the flat rate of nine hundred sixty hours per vehicle each quarter.

(c) **What happens if premiums are not paid?** If the for-hire/taxi vehicle owner does not pay premiums, the department will report nonpayment to the department of licensing. The department of licensing will suspend or revoke the for-hire vehicle certificate until the premiums are paid.

AMENDATORY SECTION (Amending WSR 11-24-057, filed 12/5/11, effective 1/5/12)

WAC 296-17-920 Assessment for supplemental pension fund. The amount of 46.6 mils (\$0.0466) shall be retained by each employer from the earnings of each worker for each hour or fraction thereof the worker is employed. The amount of money so retained from the employee shall be matched in an equal amount by each employer, except as otherwise provided in these rules, all such moneys shall be remitted to the department on or before the last day of January, April, July and October of each year for the preceding calendar quarter, provided self-insured employers shall remit to the department as provided under WAC ((296-15-060)) 296-15-229. All such moneys shall be deposited in the supplemental pension fund.

AMENDATORY SECTION (Amending WSR 07-01-014, filed 12/8/06, effective 12/8/06)

WAC 296-17A-0107 Classification 0107.

0107-00 Utility line construction: Underground, N.O.C.

Applies to contractors engaged in underground utility line or cable construction that is not covered by another classification (N.O.C.). Work contemplated by this classification includes the installation and maintenance of underground television cable, power, and telephone line including main, extension, and outside service connection lines by utility contractors. Installation of these types of utilities usually occurs at a depth of (~~3+~~) three feet or less. This classification includes digging narrow trenches, laying pipe or conduit, laying line or cable, and filling or backfilling trenches. In some instances automatic equipment is used which in one operation opens the trench, lays the line and backfills. Equipment used by contractors subject to this classification includes backhoes, mechanical or manual trench diggers, automatic equipment and dump trucks.

This classification excludes land or road clearing and excavation which is to be reported separately in classification 0101; overhead television, power, or telephone lines including poles or towers which are to be reported separately in classification 0509 or the applicable utility company classification; asphalt surfacing/resurfacing which is to be reported separately in classification 0210 or 0212; concrete construction which is to be reported separately in the applicable concrete construction classification(s); (~~and~~) construction specialty services including the installation of guardrails, lighting standards and striping which is to be reported separately in classification 0219; and the installation and the hookup of electrical wiring from where the utility company's lines end to the structure's power meter by the contractor wiring a building.

0107-01 Pipelaying, N.O.C.

Applies to contractors engaged in underground pipelaying or pipeline construction not covered by another classification (N.O.C.). Work contemplated by this classification includes the installation and maintenance of underground gas, oil or water main construction, and other pipelines such as those extending cross country. Installation of these types of pipes usually occurs at a depth of approximately (~~3+~~) three feet. This classification includes digging narrow trenches, laying pipe, making connections, and filling or backfilling trenches. This classification includes machinery and equipment such as backhoes, mechanical or manual trench diggers, and dump trucks.

This classification excludes land or road clearing and

excavation which is to be reported separately in classification 0101; construction of sewer lines (~~(and)~~), drainage systems, canals, ditches, or underground tanks generally occurring at a depth greater than (~~(3')~~) three feet which (~~(are)~~) is to be reported separately in classification 0108; asphalt surfacing/resurfacing which is to be reported separately in classification 0210 or 0212 as applicable; concrete construction which is to be reported separately in the applicable concrete construction classification(s); and construction specialty services such as the installation of guardrails, lighting standards and striping which is to be reported separately in classification 0219.

AMENDATORY SECTION (Amending WSR 07-01-014, filed 12/8/06, effective 12/8/06)

WAC 296-17A-0217 Classification 0217.

0217-00 Concrete flatwork - Construction and/or repair: N.O.C.

Applies to contractors engaged in the construction and/or repair of concrete flatwork not covered by another classification (N.O.C.) such as, but not limited to, walkways, pathways, fences, and curbing. Work in this classification includes the set-up and tear down of forms, placement of reinforcing steel and wire mesh, and the pouring and finishing of concrete.

This classification excludes land clearing and excavation which is to be reported separately in classification 0101; concrete work performed on or in connection with highway, street, or roadway projects including sidewalks, curbs, gutters, median or retaining walls, sawing, drilling, or cutting operations which is to be reported separately in classification 0214; and concrete work contained within a concrete, masonry, iron or steel frame building or structure such as the foundation, floor slabs, precast or poured in place bearing floors or wall panels, columns, pillars, metal erection or any other portion of the building or structure itself which is to be reported separately in classification 0518.

**0217-01 Concrete foundation and flatwork construction and repair:
Wood structural buildings**

Applies to contractors engaged in the construction and/or repair of concrete foundation and flatwork for wood structural buildings not to exceed three stories in height. This classification includes the set-up and tear down of forms, placement of reinforcing steel and wire mesh, pouring, and finishing of concrete footings, stem walls, floor pads, cellar or basement floors, garage floors, swimming pools and ponds. This includes incidental concrete work such as walkways or driveways when performed by a foundation contractor.

This classification excludes land clearing and excavation which is to be reported separately in classification 0101; concrete

work performed on or in connection with highway, street, or roadway projects including sidewalks, curbs, gutters, median or retaining walls, sawing, drilling, or cutting operations as part of the roadway which is to be reported separately in classification 0214; ~~((and))~~ concrete landscape curbing which is included in classification 0301-08; and concrete work contained within a concrete, masonry, iron or steel frame building or structure such as the foundation, floor slabs, precast or poured in place bearing floors or wall panels, columns, pillars, metal erection or any other portion of the building or structure itself which is to be reported separately in classification 0518.

0217-02 Concrete sawing, drilling and cutting, N.O.C.

Applies to contractors engaged in concrete sawing, drilling and cutting not covered by another classification (N.O.C.), including repairs. Work contemplated by this classification includes concrete sawing, drilling and cutting operations in connection with wood frame and nonwood frame buildings or structures, including flatwork, which may or may not be part of the building structure, such as, but not limited to, foundations, walkways, driveways, patios and swimming pools which may or may not be part of the building or structure. Activities include, but are not limited to, the sawing, cutting and drilling for ventilation boxes in the footings or stem walls, ~~((cut))~~ cutting out ~~((s))~~ for windows or door ways, ~~((preparation))~~ preparing to mount brackets for stairways or interior bearing walls, cutting interior walls as part of a building renovation project, ~~((cut))~~ cutting out ~~((s))~~ for electrical and switch boxes, and repairing defective areas.

This classification excludes concrete sawing, drilling, and cutting operations performed on or in connection with highway, street, or roadway projects including sidewalks, curbs, gutters, median or retaining walls as part of roadways which are to be reported separately in classification 0214; bridge construction which is to be reported separately in classification 0201; and new dam construction which is to be reported separately in classification 0701.

AMENDATORY SECTION (Amending WSR 07-01-014, filed 12/8/06, effective 12/8/06)

WAC 296-17A-0219 Classification 0219.

0219-00 Construction specialty services, N.O.C.

Applies to contractors engaged in the installation or removal of lighting for highways, streets, ~~((or))~~ roadways ~~((lighting))~~, parking lots, and light standards. It also applies to the installation, repair, or removal of signs, guardrails, roadside reflectors, lane buttons or turtles, or lane markers not covered by another classification (N.O.C.). Usually, these activities occur

as finishing touches after new or existing roadways are paved or surfaced. Roadway lighting includes traffic signal lights, and halogen or mercury vapor lights mounted to metal standards erected alongside the roadway. Signs (such as speed limit, road condition, city and town mile destination) are mounted on overpasses or on wood or metal poles erected alongside the roadway. Guardrails include metal barriers mounted on wood or metal poles driven into the roadside shoulder. Lane markers, lane buttons or turtles consist of small reflectors, or chips of plastic or concrete attached to the road with an adhesive bonding material. This classification includes the related hook-up of power to the light standard.

This classification excludes the installation of power lines that feed into power poles which is to be reported separately in the applicable construction classification for the work being performed.

Special note: This classification excludes exterior sign erection, repair, or removal not in connection with displaying highway, street, or roadway information or conditions even though such signs may be erected or placed alongside roadways (such as advertisement bill boards, business, or personal property signs) which is to be reported separately in classification 0403.

0219-01 Construction specialty services

Applies to contractors engaged in specialty services such as the painting or striping of highways, streets, roadways, or parking lots not covered by another classification (N.O.C.). This classification includes painting, striping, numbering, or lettering of highways, streets, roadways, parking lots, parking garages, airport runways, taxi ways, curbs, roadway dividers (~~(or)~~), median strips, and special traffic areas such as fire, bus, handicap, and no parking zones. The paint or other material used for these markings is usually applied to the surface using a mechanical device, either self-propelled or towed by a truck or other motor vehicle. In some instances, the paint will be applied manually with brush or roller which is included in this classification. This classification includes the application of asphalt sealants to roadways or parking lots. This classification also includes concrete barrier installation, in connection with road construction, by a concrete barrier rental business or by a flagging contractor who also supplies the concrete barriers. This includes the flaggers who are necessary during the installation of the barriers as well as any flaggers the company supplies to the road construction project itself.

This classification excludes the interior painting of buildings which is to be reported separately in classification 0521, the exterior painting of buildings or structures which is to be reported separately in classification 0504; application of asphalt sealant to driveways which is to be reported separately in classification 0504-06; the rental of the concrete barriers and other flagging equipment which is to be reported separately in classification 6409; and flaggers who are not employed by a concrete barrier rental business or by a flagging contractor who

also supplies the concrete barriers which are to be reported separately in classification 7116 or 7118 as appropriate.

AMENDATORY SECTION (Amending WSR 07-01-014, filed 12/8/06, effective 12/8/06)

WAC 296-17A-0301 Classification 0301.

0301-04 Lawn type sprinkler systems: Installation, service or repair

Applies to contractors engaged in the installation, service or repair of lawn type sprinkler systems. This type of activity is performed by landscaping contractors, plumbing contractors, and irrigation specialist contractors. Generally, lawn type sprinkler systems are installed at private residences or commercial businesses. The process involves identifying the area of land to be covered to determine the size and amount of pipe and sprinkler heads needed for the job. The installation involves cutting a trench in the ground (~~((12" to 18"))~~ twelve to eighteen inches deep and wide enough to accommodate the pipe) with a vibrating plow or pipe pulling machine. Next, pipe is laid in the trench, glued, or otherwise joined, heads and canisters are installed, and the timer is hooked up. The system is checked for leaks, needed adjustments are made, and the pipe and heads are buried.

This classification excludes open canal type irrigation systems which are to be reported separately in classification 0108; the installation, service or repair of above or below ground agricultural/irrigation systems which is to be reported separately in classification 0301-06; and maintenance and cleaning of lawn sprinkler system pipes and heads done in connection with a landscape maintenance contract which is to be reported separately in classification 0308.

0301-06 Agricultural sprinkler/irrigation systems, N.O.C.: Installation, service or repair

Applies to contractors engaged in the installation, service or repair of above or below ground agricultural sprinkler and irrigation systems not covered by another classification (N.O.C.). The more common types of systems include below ground, fixed or movable, and wheel or impulse. Generally, these types differ from lawn sprinkler systems in that the size of pipes and pumps installed are much larger to produce the water pressure needed to irrigate large areas of land. Installation of below ground systems involves the use of trenching equipment to dig trenches, which are usually more than two feet deep to lay pipe. The above ground systems are laid out and assembled based on the need of the land area.

This classification excludes open canal type irrigation systems which are to be reported separately in classification 0108,

and the installation, service or repair of lawn type sprinkler systems which is to be reported separately in classification 0301-04.

0301-08 Landscape construction operations, N.O.C.

Applies to landscape contractors engaged in new landscape construction or renovation projects not covered by another classification (N.O.C.). This classification also applies to specialist contractors engaged in the installation of invisible fences which are usually used to confine animals within a given area. Landscape construction work contemplated by this classification includes producing a preliminary drawing of the landscape or renovation project, preparing the ground (which may include tilling and spreading top soils or custom mix soils), installing sprinkler systems, planting trees, plants or shrubs, planting or replanting grass from seed or sod, installing ground cover material or plastic to retard weeds, (~~(placement of)~~) placing concrete borders, (~~(and)~~) the incidental construction of rockery, extruded concrete curbing, fences, ponds, paths, walkways, arbors, trellis and gazebos when performed by employees of a landscape contractor as part of a landscape contract. (~~(Such)~~) If these activities are conducted separately from a landscape contract and not part of the landscape project (~~(are to)~~), they must be reported separately in the classification applicable to the work being performed. Equipment used by contractors subject to this classification includes, but is not limited to, tractors with till attachments, small front end loaders, trenchers, mowers, fertilizer spreaders, wheelbarrows, and electric power tools.

Invisible fence construction work contemplated by this classification includes identifying the land area to be fenced, sketching a preliminary drawing, burying the wire in a narrow trench (about (~~(1")~~) one inch wide by (~~(2")~~) two to (~~(6")~~) six inches deep) that has been dug along the field perimeter (or just securing the wire onto the ground around the perimeter), and connecting (~~(end of wire to a)~~) the low voltage transmitter box (usually about the size of a hand-held calculator) that plugs into a 110 volt electrical outlet. This classification includes training sessions for the animal and related maintenance and repair at the customer's location. Equipment used to install invisible fences includes, but is not limited to, rakes or other hand tools, and small trench diggers.

This classification excludes all grading, clearing, or contouring of land which is to be reported separately in classification 0101; bulkheads not adjacent to water, or similar structures built of rock, which are to be reported separately in classification 0302; and lawn care maintenance or chemical spraying or fumigating which is to be reported separately in classification 0308.

WAC 296-17A-0601 Classification 0601.

0601-00 Electrical wiring in buildings; electrical wiring, N.O.C.; Permanent flood lighting: Installation

Applies to contractors engaged in the electrical wiring of buildings, or in electrical wiring not covered by another classification (N.O.C.). Work contemplated by this classification is characterized as general electrical work, including installation, service or repair at residential and commercial settings. This classification includes (~~electrical work which generally begins at~~) the installation, service or repair of extension lines and the hookup of electrical wiring from where the utility company's lines end to the structure's power meter and extends to the inside or outside of the building or its exterior setting, including, but not limited to, the installation of the breaker panel, fuses, plugs and snap switches, rough-in electrical work to include the stringing of insulated or encased wiring and mounting of plug-in or switch housing boxes, installation of plug-in, dimmer and switch units; installation of light fixtures, recessed canister and fluorescent lighting, track lighting, and other interior and exterior lighting fixtures, installation of ceiling fans, and the installation of residential and commercial appliances such as built-in microwaves, dishwashers, electric ovens and oven hoods. This classification also includes the installation of permanent flood lighting at stadiums and parks. Generally, flood lighting fixtures are mounted onto poles, buildings, or other structures; the erection or construction of those structures is not included in this classification.

This classification excludes the installation of overhead or underground power lines and poles by an electric utility company which is to be reported separately in classification 1301; the installation of overhead power lines by a nonelectric utility contractor which is to be reported separately in classification 0509; and the installation of underground power lines by a nonelectric utility contractor which is to be reported separately in classification 0107.

0601-07 Electrical machinery and auxiliary apparatus: Installation and repair

Applies to contractors engaged in the installation and repair of electrical machinery and auxiliary apparatus such as, but not limited to, heavy motors, generators, converters, transformers, compressors and power switchboard equipment. Generally, this type of work occurs at industrial or commercial plants, power plants, or sites where large machinery is to be installed. Work contemplated by this classification includes extending insulator or encased wiring or cable from the power meter, breaker or control panel to the physical location where the machinery is to be installed, and incidental wiring of the machinery or auxiliary apparatus.

0601-08 Temporary floodlights or search lights: Erection

Applies to contractors engaged in the erection or set up of temporary floodlights away from the contractor's premises. Usually, these lights are mounted on a truck or trailer, and then transported to the customer site or location where they are operated with use of a generator. Uses of temporary floodlights and searchlights include, but are not limited to, advertising grand openings or special sales at shopping malls, auto dealers, grocery and outlet stores, marking the location of special events such as carnivals or concerts, or at construction project sites.

This classification excludes the erection of permanent floodlight fixtures to poles, buildings or structures which is to be reported separately in classification 0601-00.

0601-15 Television cable: Installation service or repair in buildings by contractor

Applies to contractors engaged in the installation, service or repair of television cable in buildings. This classification includes the installation of television cable lines in residential and commercial buildings and includes the dropping of lines from the pole to the house, mounting of cable control panel boxes to the exterior of buildings, extending cable, mounting multiple line adapter units and relay switches, and affixing the cable end for hook-up to televisions and other stereo components.

This classification excludes the installation of underground or overhead television cable lines when performed by a television cable company which is to be reported separately in classification 1305; installation of underground television cable lines when performed by a nontelevision cable company contractor which is to be reported separately in classification 0107; and installation of overhead television cable lines from pole to pole by a nontelevision cable company contractor which is to be reported separately in classification 0509.

AMENDATORY SECTION (Amending WSR 07-01-014, filed 12/8/06, effective 12/8/06)

WAC 296-17A-3411 Classification 3411.

3411-00 Automobile: Dealers, rental or leasing agencies, including service repair garages;

Recreational vehicle: Dealers, rental/leasing agencies, or service/repair garages

Applies to establishments engaged in selling, renting, or leasing automobiles, including service/repair centers operated by dealers. This classification also applies to establishments engaged in selling, renting, leasing or servicing/repairing recreational vehicles. For purposes of this classification, the term "automobile" includes standard sized passenger cars, ((pick up)) pickup trucks, and sport utility vehicles. The term

"recreational vehicle" includes motor homes, travel trailers, campers, and also includes sport and utility trailers. Work contemplated by this classification includes, but is not limited to, all phases of automotive mechanical service and repair work, washing, vacuuming, and waxing vehicles, and detailing such as striping, window tinting, vinyl repair, installing molding and electronic accessories when performed by employees of an employer subject to this classification. This classification includes service managers, parts department employees who have shop exposure, towing service for in-shop repairs, lot personnel, and customer courtesy van or car drivers.

This classification excludes: Dealers or service/repair centers for semi-trucks, diesel tractor-trailers, buses, and other heavy equipment or machinery which are to be reported separately in classification 6409; recreational vehicle dealers who also sell factory built housing units such as modular and mobile homes who are to be reported separately in classification 3415; parts department employees who are not exposed to any hazards of the service/repair shop who may be reported separately in classification 6309; auto body shop employees or auto body specialty shops who are to be reported separately in classification 3412; dealers who sell truck canopies and related accessories, but do not sell the other vehicles/trailers included in this classification who are to be reported separately in classification 1106; establishments engaged in welding or cutting repairs and/or hydraulic installation which are to be reported separately in classification 3402; and sales employees who may be reported separately in classification 6301 provided all the conditions of the general reporting rule covering standard exception employees have been met.

Special notes: Used automobile dealers will not normally have service/repair garages or parts departments but will have lot personnel and detailers. Automobile rental and leasing agencies will normally have all the operations described above with the exception of parts department employees. New automobile dealers will routinely have all of the operations described above.

Establishments engaged in providing towing service for hire are to be reported separately in classification 1109. For purposes of this classification "towing for hire" means a towing service not performed in connection with repairs to be done by the service/repair shop.

3411-01 Automobile: Service centers, repair shops or garages

Applies to establishments engaged in servicing and repairing automobiles for others. For purposes of this classification, the term "automobile" includes standard sized passenger cars, (~~pick up~~) pickup trucks, and sport utility vehicles. Work contemplated by this classification includes, but is not limited to, all phases of automotive mechanical service when performed by employees of an employer subject to this classification, such as engine overhauls and rebuilding, resurfacing heads, valve grinding, transmission overhauls or rebuilding, electrical repairs, brake service, engine tune ups, fuel injection service, carburetor repair, and engine

diagnostic service (~~(when performed by employees of an employer subject to this classification)~~). This classification includes service managers, parts department employees who have shop exposure, incidental sales of reconditioned cars, towing service for in-shop repairs, (~~(and)~~) customer courtesy van or car drivers, roadside assistance, and tire chain installation. Parts department employees who are not exposed to any hazards of the repair shop may be reported separately in classification 6309.

This classification excludes auto body shop employees who are to be reported separately in classification 3412.

Special note: While most businesses assigned to this classification have an inventory of parts which they use in the service and repair of customer vehicles, some employers have full line auto parts stores. Care needs to be taken when considering assignment of classification 6309 for auto part sales. Only those businesses that have a full line auto parts store which is physically separated from the repair shop and whose sales of auto parts are primarily for off-premises repair (do it yourself repair) should be considered for classification 6309. *This classification does not apply to auto repair shops that also sell and install tires on customer vehicles. See classification 6405 for auto repair shops that also sell and install tires.* Establishments engaged in providing towing service for hire are to be reported separately in classification 1109. For purposes of this classification "towing for hire" means a towing service not performed in connection with repairs to be done by the repair shop.

3411-02 Automobile: Service specialty shops

Applies to establishments engaged in providing specialized automobile repair services such as air conditioning systems, muffler repair, cruise controls and electrical systems. For purposes of this classification, the term "automobile" includes standard sized passenger cars, (~~(pick-up)~~) pickup trucks, and sport utility vehicles. Work contemplated by this classification includes, but is not limited to, inspection of vehicle components for wear, diagnostic analysis, and repair of various components such as brakes and cooling systems, after-market installation of components such as cruise control, air conditioning systems, and sun roofs; and specialized repair services such as mufflers and transmissions. This classification includes service managers, part sales, towing service for in-shop repairs, and customer courtesy van or car drivers.

Special note: Businesses assigned to this classification will generally have an inventory of supplies and parts which they use in the service and repair of customer vehicles although some sales of parts and components may occur. *This classification does not apply to any shop that sells and installs tires on customer vehicles. See classification 6405 for auto repair shops that also sell and install tires.* Establishment engaged in providing towing service for hire are to be reported separately in classification 1109. For purposes of this classification "towing for hire" means a towing service not performed in connection with repairs to be done by the repair shop.

AMENDATORY SECTION (Amending WSR 07-01-014, filed 12/8/06, effective 12/8/06)

WAC 296-17A-3602 Classification 3602.

3602-01 Electrical, telegraph or radio component, telephone set: Manufacture, assembly, or repair

Applies to establishments engaged in the manufacture, assembly, or repair of components related to the telegraph, electrical, radio or telephone industry. Component parts may be for items such as, but not limited to, radio or television sets, hearing aids, transformers, coils, condensers, switches, antennae, phones, speaker units, dials, rheostats, plugs, arrestors, resistors, and electrical control relays, circuit breakers, or other parts necessary to accomplish radio, electrical, telegraph or telephone communication. Materials include, but are not limited to, metal, plastic, and wood used for the outside casings, and component parts. Some establishments in this classification manufacture the casings and the internal components. Other establishments in this classification assemble the ready-made parts with air and hand tools such as, but not limited to, drill presses, solder guns, or saws. Internal parts are usually assembled simply by clamping circuit boards in place, then soldering small pieces together. This classification includes engineers, research and laboratory personnel employed by establishments having operations subject to this classification. This is a shop or plant only classification. Repair work when specified is limited to work performed at the shop or plant.

This classification excludes all outside repair work which is to be reported separately in the applicable services classification; and the production of raw materials used in the manufacturing of the above articles which is to be reported separately in the classification applicable to the production process used.

3602-02 Instrument - Scientific, medical, or professional: Manufacturing; magnetic tape: Manufacturing

Applies to establishments engaged in the manufacture of instruments used in medical, scientific, or professional applications. This classification also applies to establishments engaged in the manufacture of magnetic tapes. Instruments in this classification range widely in shape and size; they include, but are not limited to, dental or surgical instruments, microscopes or other scientific testing or research instruments, surveyors' instruments, and electrical testing instruments. Materials include, but are not limited to, metal, glass, plastic, or wood for casings, and component parts. Processes vary depending upon the product being produced, and could involve some stamping, machining,

and heat-treating. However, component parts are usually manufactured by others, and establishments in this classification perform a substantial amount of hand assembling, inspecting, testing, and packaging operations. This is a shop or plant only classification. Repair work when specified is limited to work performed at the shop or plant.

This classification excludes all outside repair work which is to be reported separately in the applicable services classification, and the production of raw materials used in the manufacturing of the above articles which is to be reported separately in the classification applicable to the production process used.

3602-03 Sound recording equipment: Manufacturing

Applies to establishments engaged in the manufacture of sound recording equipment. Establishments in this classification may manufacture all or some equipment such as instruments for measuring sounds, and generators (for producing sounds), filters or modulators (for processing sounds), magnetic or tape recorders (for storing sounds), and speakers (for reproducing sounds). Materials include, but are not limited to, metal, glass, plastic, or wood for casings, clamps, glue or epoxy, and component parts. Components may be produced by the manufacturer or purchased from others and assembled. The assembly may be partially or wholly automated. Machinery includes, but is not limited to, shears, drill presses, grinders, soldering guns, welding equipment, and air or hand tools. There may be inspection areas and sound testing rooms. This is a shop or plant only classification. Repair work when specified is limited to work performed at the shop or plant.

This classification excludes all outside repair work which is to be reported separately in the applicable services classification, and the production of raw materials used in the manufacturing of the above articles which is to be reported separately in the classification applicable to the production process used.

3602-04 Thermometer and steam gauge: Manufacturing

Applies to establishments engaged in the manufacture of thermometers and/or steam gauges. The most common type of thermometer is a mercury thermometer which consists of a capillary tube that is sealed at its upper end and is enlarged into a spherical or cylindrical bulb at its lower end. This bulb is filled with mercury and mounted on a thin metal or plastic sheet. The manufacturers of steam gauges may simply assemble component parts with hand tools, test, and package them. This is a shop or plant only classification. Repair work when specified is limited to work performed at the shop or plant.

This classification excludes all outside repair work which is to be reported separately in the applicable services classification, and the production of raw materials used in the manufacturing of the above articles which is to be reported separately in the classification applicable to the production process used.

3602-05 Dental laboratories

Applies to establishments engaged in the manufacture of dentures, artificial teeth, braces, and retainers. These types of establishments are generally referred to as dental laboratories. The manufacture of these items involves precision work with castings, plastic or vinyl molding, and light wire forming. In the state of Washington dental laboratories can fit patients for dentures, in addition to making the denture which is included when performed by employees of employers subject to this classification. This is a shop only classification. Repair work when specified is limited to work performed at the shop. Shops may include kiosks in malls that make custom dental molds used in tooth whitening treatments.

This classification excludes all outside repair work which is to be reported separately in the applicable services classification, and the production of raw materials used in the manufacturing of the above articles which is to be reported separately in the classification applicable to the production process used.

3602-06 Jewelry: Manufacturing or engraving; trophy assembly or engraving

Applies to establishments engaged in the manufacture or engraving of jewelry, such as, but not limited to, rings, bracelets, necklaces, earrings, watchbands, pins, (~~broaches~~) brooches, and cigarette lighters. Jewelry manufacturing or engraving involves working with precious metal and/or stones. Operations usually include polishing, buffing, drilling, and assembly, mixing and melting alloys and metals, then pouring the mixture into small casts. This classification also applies to establishments engaged in assembling or engraving trophies on a production basis. For purposes of this classification, assembly means making trophies from premanufactured components purchased from others. The engraving may be done by "etching" or by computer. In the etching method, patterns or lettering (~~is~~) are cut into a metal strip that is coated with a solution resistant to etching acids. The metal strip is treated with etching acids that "melt away" the uncoated portion of metal, leaving an impression of the design. Computerized engraving is done by keying the designs or letters into the computer; the designs are transmitted to an "arm" on the computer which "draws" (engraves) them onto the metal plate. This is a shop or plant only classification. Repair work when specified is limited to work performed at the shop or plant.

This classification excludes all outside repair work which is to be reported separately in the applicable services classification; the production of raw materials used in the manufacturing of the above articles which is to be reported separately in the classification applicable to the production process used; and establishments engaged in the manufacture of watches which are to be reported separately in classification 3602-09.

Special note: This classification is for manufacturers

engaged in the mass production of jewelry items and is distinguishable from jewelry stores reported in classification 6308 (~~who~~) that produce custom, one-of-a-kind pieces on a special order basis. Trophy stores in classification 6308 may assemble components to make custom trophies, or engrave plaques for the trophies they sell. Assembly and engraving that is incidental to their retail sales operation is included in their store classification.

3602-07 Electronic parts: Assembly

Applies to establishments engaged in the assembly of electronic parts which are usually sold to other manufacturers. They may have automated/robotics assembly lines for all or part of the processes. In manual operations, small parts are soldered, chipped, riveted, or screwed into place with hand tools such as, but not limited to, soldering guns, riveters, drills, screw drivers, or water jets. This classification also applies to establishments engaged in the manufacture or assembly of computers and the manufacture of dry cell (flashlight type) batteries. This is a shop or plant only classification. Repair work when specified is limited to work performed at the shop or plant.

This classification excludes all outside repair work which is to be reported separately in the applicable services classification, and the production of raw materials used in the manufacturing of the above articles which is to be reported separately in the classification applicable to the production process used.

3602-08 Electrical/electronic ignition assembly, cord set, or radio set: Assembly

Applies to establishments engaged in the assembly of electrical/electronic ignition assemblies, cord sets, and radio set components. An ignition assembly is a switching component that allows an electrical circuit to be completed in order to start a piece of machinery or equipment. Electrical cord sets are the portion of wiring found on appliances and tools that plug into electrical power sources. A radio set is comprised of an input circuit for tuning in to the frequencies of the various transmitters to be received, the demodulation circuit for separating the audio-frequency from the high-frequency carrier, a low-frequency amplifier stage, and the loudspeaker. The amplifier elements are transistors supplied with the necessary operating voltages. Establishments in this classification usually assemble radio component parts and circuit boards that are manufactured by others. The assembly is accomplished by soldering, clipping, riveting, and welding the parts into place. This is a shop or plant only classification. Repair work when specified is limited to work performed at the shop or plant.

This classification excludes all outside repair work which is to be reported separately in the applicable services classification, and the production of raw materials used in the manufacturing of the above articles which is to be reported separately in the classification applicable to the production

process used.

3602-09 Watch: Manufacturing

Applies to establishments engaged in the manufacture of watches. The component parts are usually mass produced on an assembly line. Watch cases are usually made from sheet metal or plastic; watch faces are made from plastic or glass. The internal works are very small gears or springs and/or computer chips. The face may have hands and a dial, or may consist of a light emitting diode (LED). This classification includes the manufacture of internal works of clocks. This is a shop or plant only classification. Repair work when specified is limited to work performed at the shop or plant.

This classification excludes establishments engaged in the manufacture of jewelry which are to be reported separately in classification 3602-06; establishments engaged in the manufacture of wooden housings or casings for clocks such as grandfather and mantle types which are to be reported separately in classification 2905; all outside repair work which is to be reported separately in the applicable services classification; and the production of raw materials used in the manufacturing of the above articles which is to be reported separately in the classification applicable to the production process used.

3602-10 Camera, video camcorder, motion picture projectors: Manufacturing, assembly, or repair

Applies to establishments engaged in the manufacture, assembly, or repair of cameras, video camcorders, and motion picture projectors. Materials include, but are not limited to, metals, plastics, glass and internal components. Machinery includes, but is not limited to, punch presses, drill presses, and soldering guns. Establishments in this classification often assemble products from internal components manufactured by others. This is a shop or plant only classification. Repair work when specified is limited to work performed at the shop or plant.

This classification excludes all outside repair work which is to be reported separately in the applicable services classification, and the production of raw materials used in the manufacturing of the above articles which is to be reported separately in the classification applicable to the production process used.

Special note: When an establishment subject to this classification has a retail store, if all the conditions of the general reporting rules covering the operation of a secondary business have been met, then both classifications 6406 and 3602-10 may be assigned (~~provided all the conditions of the general reporting covering the operation of a secondary business have been met~~). Otherwise, all operations are to be reported in the highest rated classification of the two.

3602-11 Fishing tackle: Manufacturing or assembly

Applies to establishments engaged in the manufacture or assembly of fishing tackle. For purposes of this classification, the term fishing tackle is limited to lures, spinners, spoons,

flies, plugs, sinkers, artificial bait and similar items. Work contemplated by this classification includes the receipt of supplies such as wire, hooks, spoons, swivels, beads and feathers, and other components from unrelated manufacturers and distributors, hand assembly of components into finished fishing tackle, painting spoons and plug bodies, packaging and shipping. This classification also contemplates testing of products and research and development of new products. This is a shop or plant only classification. Repair work when specified is limited to work performed at the shop or plant.

This classification excludes the manufacture of items such as, but not limited to, reels, poles, nets, tackle boxes, knives, melting pots, plastic beads, wooden or plastic plug bodies, hand tools (pliers, bench vise), molds, specialty clothing or protective gear which are to be reported separately in the classification applicable to the material and process used to produce the product; and the production of raw materials used in the manufacturing of the above articles which is to be reported separately in the classification applicable to the production process used.

Special note: Care should be taken when assigning this classification to verify that the product being manufactured is compatible with the manufacturing and assembly processes contemplated within this classification. Most fishing tackle subject to this classification is hand assembled from small component parts.

3602-12 Incandescent lamp or electric tube: Manufacturing

Applies to establishments engaged in the manufacture of electrical or gas-filled bulbs or tubes such as, but not limited to, incandescent lamps, photoflash lamps, flood lamps, fluorescent tubes, X-ray tubes, cathode-ray tubes, neon tubes or artistic style neon tube signs that are not attached to metal backings. The processes and equipment will vary somewhat depending on the type of electrical bulb, tube, or lamp being made, but the basic operation is the same. Component parts such as, but not limited to, glass bulbs, globes, or tubes, tungsten wire, metal bases, shellac, and nitrogen and argon gas are purchased from outside sources. Using flange machines, the bottom of the glass tubing is fused to the flange to produce the base that is used within the bulb or globe. Metal bases may be milled, and then coated with a sealing compound such as shellac. Mounts are assembled and inserted into the flange on stem machines. The assemblies are seared together, and then the tungsten filaments are fixed between support wires forming the stem. The bulbs or globes are flushed with nitrogen to expel any moisture before the stems are inserted into them. These units are inserted into the metal bases and cemented. Air is evacuated and argon gas is pumped into the bases, after which they are heat sealed and trimmed. Neon tube signs or displays are made by heating a thin tube of glass over a ribbon flame until the tube becomes flexible, blowing air into the tube to keep the glass from collapsing, then, while it is still hot, bending it to shape. Because the glass cools rapidly, the heating and bending is repeated until the desired shape is achieved, then the tube is

filled with neon or argon gas and the ends sealed.

This classification excludes establishments engaged in the manufacture of metal fixtures equipped with electrical or gas lighting which are to be reported separately in classification 3402; all outside repair work which is to be reported separately in the applicable services classification; and the production of raw materials used in the manufacturing of the above articles which is to be reported separately in the classification applicable to the production process used.

3602-14 Musical instrument - Metal: Repair

Applies to establishments engaged in the repair of metal musical instruments which include, but are not limited to, trumpets, trombones, French horns, and tubas. The operations involve primarily hand work such as, but not limited to, brazing and soldering, as well as fitting, testing, and polishing the instruments. Tools include, but are not limited to, solder or brazing guns, lathes, drill presses, and various types of saws. This is a shop or plant only classification. Repair work when specified is limited to work performed at the shop or plant.

This classification excludes all outside repair work which is to be reported separately in the applicable services classification; the repair of wood musical instruments which is to be reported separately in classification 2906; and the production of raw materials used in the manufacturing of the above articles which is to be reported separately in the classification applicable to the production process used.

3602-23 Electronics products - Resistors, capacitors, chips and relays, transistors: Manufacturing

Applies to establishments engaged in the manufacture of resistors, capacitors, chips, relays, and transistors which are usually tiny and delicate. Products manufactured in this classification are usually mass produced with little human intervention during the production process, which is often done in a vacuum or a nitrogen filled room. Materials include, but are not limited to, silicon, wires, and plastics. In addition to the automated equipment, hand-held tools include, but are limited to, pliers, wrenches, and soldering guns. Finished products are inspected, usually through powerful microscopes, then packaged and shipped. This is a shop or plant only classification. Repair work, when specified, is limited to work performed at the shop or plant.

This classification excludes all outside repair work which is to be reported separately in the applicable services classification, and the production of raw materials used in the manufacturing of the above articles which is to be reported separately in the classification applicable to the production process used.

3602-24 Stamped metal goods: Manufacturing

Applies to establishments engaged in the manufacture of small, stamped, metal goods such as, but not limited to, metal tags, buttons, zippers, bottle caps, fasteners, snaps, clasps, buckles,

and curtain fasteners. Materials, which come in coils or strips, are run through presses. Most of the stamping is done on automatic stamping presses. Products are cut, stamped, formed, trimmed, and cleaned, then usually finished by plating or lacquering. This is a shop or plant only classification. Repair work, when specified, is limited to work performed at the shop or plant.

This classification excludes the production of raw materials used in the manufacturing of the above articles which is to be reported separately in the classification applicable to the production process used.

3602-27 Electronic circuit board, N.O.C: Assembly

Applies to establishments engaged in the assembly of electronic circuit boards not covered by another classification (N.O.C.) which are used in a wide variety of electronic and automotive products. The process usually begins by cutting boards to size with power saws, then drilling or punching holes in them with automated drills or punches. Depending upon the original materials used, the boards used for the base may be coated or dipped. Then the chips, transistors, resistors, and/or condensers are installed, usually as part of an assembly line process. Next, the circuit boards are dipped and coated with a thin metal. Finished products are inspected, tested, packaged and shipped. This is a shop or plant only classification. Repair work when specified is limited to work performed at the shop or plant.

This classification excludes all outside repair work which is to be reported separately in the applicable services classification, and the production of raw materials used in the manufacturing of the above articles which is to be reported separately in the classification applicable to the production process used.

3602-28 Stereo components: Manufacturing or assembly

Applies to establishments engaged in the manufacture or assembly of stereo components such as, but not limited to, record changers, disc or video players, receivers and amplifiers. Materials include, but are not limited to, circuit boards, resistors, drivers, baffle plates, chambers, trim/rings, and grills. Equipment includes, but is not limited to, hot glue guns, electric drills, electric screw drivers, and automated assembly or manufacturing equipment. Finished products are inspected, tested, packaged and shipped. This is a shop or plant only classification. Repair work when specified is limited to work performed at the shop or plant.

This classification excludes all outside repair work which is to be reported separately in the applicable services classification, and the production of raw materials used in the manufacturing of the above articles which is to be reported separately in the classification applicable to the production process used.

WAC 296-17A-3905 Classification 3905.

3905-00 Restaurants, N.O.C.

Applies to establishments engaged in restaurant operations not covered by another classification (N.O.C.). These establishments are "traditional, family or full service" restaurants that provide sit-down services, or cafeteria or buffet style meals. This classification includes the preparation and service of food and beverages. Establishments in this classification may serve beer and wine including on premises consumption of beer from microbrewery operations in connection with the restaurant; however, they are prohibited from selling spirits or hard liquor. Typical occupations include, but are not limited to, hostesses, (~~waiters, waitresses~~) wait staff and assistants, cooks, (~~busboys~~) dishwashers, cashiers, and managerial staff. This classification also includes the preparation of "take-out food" that customers pick up directly from the restaurant for consumption away from the premises and the operation of a card room in conjunction with the restaurant.

This classification excludes establishments engaged in operating restaurants or lounges that sell spirits or hard liquor which are to be reported separately in classification 3905-07, and catering services that are not part of the restaurant operation which are to be reported separately in classification 3909.

Special note: Traditional, family or full service restaurants are establishments where wait persons bring customers a menu, take orders, and deliver prepared meals to the customer's table or where customers choose from a variety of food items from a buffet or cafeteria style service. Such establishments will generally use nondisposable eating utensils and plates to serve food as opposed to throw away paper plates and plastic eating utensils. Includes establishments where orders are placed at the counter, and the food or drink is delivered to your table. Care should be exercised when dealing with establishments that provide entertainment such as musicians, entertainers, disc jockeys or piano players who may be exempt from coverage as an independent contractor. Musicians or entertainers who are considered to be employees of a restaurant are to be reported separately in classification 6605.

3905-01 Food, drink, and candy vendors or concessionaires

Applies to street vendors and businesses engaged in operating food, drink or candy concessions at places such as, but not limited to, ball parks, race tracks, theaters and exhibitions. This classification is applicable only to concession operations which are operated (~~independent~~) independently from the facility or event at which the concession service is being provided. These independent vendors selling food items are not employees of the facility or site where the event or exhibition is taking place. Vendors subject to this classification sell a variety of food, snack and beverage items from booths, mobile push carts, mobile

stands, carrying boxes, or trays.

This classification excludes food and beverage operations (concession stands) operated in connection with an event or facility by employees of the event sponsor or facility operator which are to be reported separately in the classification applicable to the event or exhibition; vendors and route food services, operating in a truck or van moving from place to place throughout the day, which are to be reported separately in classification 1101; vendors of nonfood items which are to be reported separately in the applicable classification; and vending machine service companies that replenish food, snack and beverage products which are to be reported separately in classification 0606.

3905-03 Commissaries and restaurants with construction, erection, logging or mine operations

Applies to commissary or restaurant operations conducted *exclusively* in connection with a construction, erection, logging or mining camp operation. This classification is limited to food preparation services provided at a camp site or at a mess hall used to feed employees of the construction, logging, erection, or mining company. The foods prepared and served are not intended for, or offered to, the general public.

Special note: The purpose of this classification is to provide employees engaged in the food preparation activity with a classification representative of the work being performed, even though such activities may be occurring at or adjacent to the construction, logging, erection or mining site as provided for in the general reporting rule covering general inclusions.

3905-04 Eating establishments, N.O.C. such as public lunch counters in stores

Applies to establishments not covered by another classification (N.O.C.) engaged in operating lunch counters and restaurants within a retail store location. Use of this classification is limited to employees of an employer who also operates the retail store where the food service is located.

3905-06 Taverns

Applies to establishments engaged in the operation of a tavern. A tavern is primarily engaged in the sale of beer, wine, and alcoholic beverages for on-premises consumption, and may also provide a variety of foods ranging from peanuts and pretzels to hot food dishes. Typical occupations include, but are not limited to, bartenders, (~~waiters, waitresses~~) wait staff and assistants, cooks, (~~busboys~~) dishwashers, and managerial staff. Beer may also be sold by the keg with the rental of necessary taps and pumps. This classification includes the operation of a "beer garden" at special events such as, but not limited to, fairs or race meets, and the operation of a card room in connection with the tavern.

Special note: Care should be exercised when dealing with establishments that provide entertainment such as musicians, entertainers, disc jockeys or piano players who may be exempt from

coverage as an independent contractor. Musicians or entertainers who are considered to be employees of a tavern (~~are to~~) must be reported separately in classification 6605.

3905-07 Restaurants serving spirits or hard liquor

Applies to establishments engaged in the operation of a restaurant having a license to sell spirits or hard liquor, beer and wine in connection with their food preparation and service. This classification includes the preparation and service of food and beverages at sit down restaurants and lounges including on premises consumption of beer from microbrewery operations in connection with the restaurant. Such establishments have extensive cooking facilities and equipment to prepare full meals. Typical occupations covered by this classification include, but are not limited to, bartenders, hostesses, (~~waiters, waitresses~~) wait staff and assistants, valet parking attendants, cooks, busboys, dishwashers, cashiers, and managerial staff. This classification also includes the preparation of "take-out food" that customers pick up directly from the restaurant for consumption away from the premises and the operation of a card room in connection with the restaurant.

This classification excludes establishments engaged as a restaurant without a license to sell spirits or hard liquor which are to be reported separately in classification 3905-00; taverns which are to be reported separately in classification 3905-06; catering services which are not part of a restaurant operation which are to be reported separately in classification 3909; musicians who are to be reported separately in classification 6605; and entertainers such as dancers who are to be reported separately in classification 6620.

Special note: Care should be exercised when dealing with establishments that provide entertainment such as musicians, entertainers, disc jockeys or piano players who may be exempt from coverage as (~~an~~) independent contractors. Musicians or entertainers who are considered to be employees of a restaurant (~~are to~~) must be reported separately in classification 6605.

3905-08 Pizza parlors

Applies to establishments engaged in operating a pizza parlor or restaurant. Establishments subject to this classification specialize in the preparation and sales of pizza (but may also provide other foods) and beverages such as wine, beer, alcoholic beverages, or soft drinks for on-premises consumption. Typical occupations include, but are not limited to, hostesses, (~~waiters, waitresses~~) wait staff and assistants, cooks, (~~busboys,~~) dishwasher, cashiers, and managerial staff. This classification also includes establishments that deliver pizza to customers, or where customers can pick up already prepared pizza at the shop, but where no customer seating is provided.

This classification excludes U-bake pizza operations which are to be reported separately in classification 6403.

Special note: Care should be exercised when dealing with establishments that provide entertainment such as musicians,

entertainers, disc jockeys or piano players who may be exempt from coverage as ~~((an))~~ independent contractors. Musicians or entertainers who are considered to be employees of a pizza parlor ~~((are to))~~ must be reported separately in classification 6605.

3905-09 Fast food drive-ins, N.O.C.

Applies to establishments engaged in the operation of fast food drive-ins or restaurants. These establishments serve easily prepared foods quickly and nonalcoholic beverages which can be eaten on the premises or picked up by customers at a counter or a drive through window. Fast food establishments offer a variety of menu items such as, but not limited to, hamburgers, french fries, tacos, sandwiches, fried chicken, hot dogs, fish and chips. Such establishments will generally use disposable eating utensils and throw away plates.

This classification excludes street vendors and/or route food services which are to be reported separately in classification 1101 and full service restaurants which are to be reported separately in classification 3905-00.

3905-11 Soft drink lounges

Applies to establishments engaged in operating soft drink lounges. These types of establishments may provide entertainment such as dancing for an adult audience or a place where youth ~~((s))~~ under ~~((the))~~ age ~~((of))~~ 21 can dance or listen to music. These lounges do not sell alcoholic beverages. This classification includes the preparation and service of light snacks and hors d'oeuvres, such as chips, peanuts, pretzels or finger sandwiches.

This classification excludes entertainers such as exotic dancers who are to be reported separately in classification 6620; and musicians who are to be reported separately in classification 6605.

Special note: Care should be exercised when dealing with establishments that provide entertainment such as musicians, entertainers, disc jockeys or piano players who may be exempt from coverage as ~~((an))~~ independent contractors. Musicians or entertainers who are considered to be employees of a lounge ~~((are to))~~ must be reported separately in classification 6605 or 6620 as applicable.

3905-12 Ice cream parlors

Applies to establishments engaged in the operation of an ice cream parlor or frozen yogurt shop. These specialty shops offer a limited menu, usually confined to ice cream and frozen yogurt offered in individual servings, various size containers, and specialty items. Special occasion ice cream cakes may be ordered and picked up at a later date by the customer. These establishments usually provide customer seating.

This classification excludes vendors and/or route food services, operating in a truck or van moving from place to place throughout the day, which are to be reported separately in classification 1101~~((7))~~; and vendors selling ice cream from a booth, push cart, mobile stand or tray which are to be reported separately in classification 3905-01.

3905-13 Candy, nut, and popcorn retail stores with on-premises manufacturing

Applies to establishments engaged in operating candy, nut or popcorn stores where some or all the products sold are manufactured on the premises. Establishments in this classification may sell a variety of candies, nuts, or popcorn, or may specialize in one or two products. They may also sell their products in gift wrapped packages.

This classification excludes establishments engaged in selling candy, nuts, or popcorn, *that do not manufacture* any product on the premises, which are to be reported separately in classification 6406((7))1; and establishments primarily engaged in the wholesale manufacturing of candy which is to be reported separately in classification 3906.

3905-14 Espresso/coffee stands and carts

Applies to vendors operating espresso or coffee stands or carts. Products sold include, but are not limited to, coffee, espresso, lattes, Italian sodas, soft drinks, pastries and prepackaged items. These types of vendors *do not prepare food*. This classification is distinguishable from retail coffee, tea or spice stores in that coffee stands or carts in classification 3905 sell only ready-to-serve products; they do not sell packaged coffee, tea or spice items.

This classification excludes street vendors and/or route food services which are to be reported separately in classification 1101.

AMENDATORY SECTION (Amending WSR 07-01-014, filed 12/8/06, effective 12/8/06)

WAC 296-17A-0302 Classification 0302.

0302-01 Brick, block, (~~rock~~) and (~~slate~~) stone masonry work, N.O.C.

Applies to contractors engaged in interior or exterior work in brick, block, (~~rock and slate work~~) stone, brick or stone veneer, granite, marble, slate, or quartz, not covered by another classification (N.O.C.). (~~Included~~) Applications in this classification (~~are projects related to sidewalks, walkways, driveways, patios, steps, pads for wood stoves, flower or planting boxes, fences, inlay for fireplaces, countertops, buffets, full or partial interior or exterior walls, and includes the construction of entire buildings or structures with brick, block or rock products.~~) also include, but are not limited to, concrete block, glass block, pavers, and slab or engineered stone products. Projects in this classification include, but are not limited to:

- Decorative additions to buildings and landscapes;
- Hardscape installations such as, but not limited to:
 - Driveways;
 - Fences;
 - Patios;
 - Steps;
 - Walkways;
 - Walls;
- Installation of slab stone or concrete countertops;
- Construction of entire buildings or structures with brick, block or stone products;
- Setting tombstones.

Work contemplated by this classification includes, but is not limited to(~~7~~):

- Cutting;
- Laying (~~and cutting and~~) or installing;
- Polishing (~~brick, block, rock, slate, marble, granite, and~~);

- Dry setting or adhering with mortar (~~or~~);
- Tuck pointing (filling and/or finishing brickwork or stonework joints with cement or mortar).

This classification excludes:

- Tile setting and countertop installations as described in classification 0502;

● Plastering, stuccoing or lathing work which is to be reported separately in classification 0303; (~~tile setting which is to be reported separately in classification 0502; and~~)

● Incidental construction of rockery, paths, and walkways when performed by employees of a landscape contractor as part of a

landscape project, which is to be reported in classification 0301;

● Mechanically placed block or prefab panels next to a roadway for noise barrier, median or retaining walls, which is to be reported in classification 0219;

● Concrete flat work which is to be reported separately in the classification applicable to the work being performed; and

● Masonry work as described in classification 0302-02.

Special notes: Contractors who operate a shop to cut, mill and polish stone products are to be assigned classification 3104-53 for the shop work; contractors operating a shop to make finished concrete products are to be assigned classification 3509 for the shop work. When a business is assigned classification 3104 or 3509 for the shop operation, then classification 5206 "Permanent yard or shop" may no longer be applicable to the business.

Contractors often have a showroom to display examples of their work and products which they install. If all the conditions of the general reporting rules covering standard exception employees have been met, then employees engaged exclusively in showing the display area or showrooms to customers are to be assigned classification 6303.

0302-02 Masonry (~~(, N.O.C.)~~)

Applies to contractors engaged in interior or exterior masonry work ((not covered by another classification (N.O.C.), including chimney and fireplace construction. This classification includes) including, but not limited to, the construction, lining or relining of:

● Fireplaces ((walls or boxes,))i

● Chimneys((,))i

● Blast furnaces((,))i

● Fire pits;

● Ovens((, firepits, and setting tombstones)).

Work contemplated by this classification includes((, but is not limited to, laying and cutting brick or stone, and))i:

● Cutting and laying brick, block or stone;

● Tuck pointing (filling and/or finishing brickwork or stonework joints with cement or mortar).

This classification excludes:

● Plastering, stuccoing or lathing work which is to be reported separately in classification 0303;

● Tile setting ((which is to be reported separately)) as described in classification 0502; ((and))

● Concrete work which is to be reported separately in the classification applicable to the work being performed; and

● All other masonry work which is to be reported in classification 0302-01.

WAC 296-17A-0502 Classification 0502.

0502-04 (~~Carpet, vinyl, tile and other~~) Floor coverings or (counter top covering) countertops: Installation or removal

Applies to contractors engaged in the installation or removal of floor coverings or (~~counter top coverings such as,~~) countertops.

● Floor coverings include, but are not limited to, (~~wall to wall~~) carpet, vinyl, laminate, tile, (~~or artificial turf in residential or commercial settings.~~) terrazzo, or parquet;

● Countertops include, but are not limited to, laminate, tile, and solid surface (synthetic).

Tile is various sizes and shapes, usually from 1" x 1" up to 24" x 24" and packaged in a box. Tile installation in this classification includes, but is not limited to:

● Ceramic, glass, or clay tiles;

● Stone in tile-size dimensions, often used for interior installations in floors, showers, countertops, and backsplashes such as:

- Granite;

- Marble;

- Slate.

Work contemplated by this classification includes (~~, but is not limited to,~~) the installation and/or removal of (~~foam or rubber~~):

● Countertops;

● Flooring;

● Padding (~~, floor coverings such as rugs or carpet,~~);

● Tack (~~(strips,~~) or door strips(~~(r)~~);

● Subflooring (~~(particle board or plywood), linoleum, vinyl,~~);

● Base boards (~~or door strips, and hauling existing floor covering debris away. This classification also includes the installation of clay or ceramic tiles on counter tops and backsplashes~~);

● Artificial turf when used for areas such as patios, and laid similarly to carpet.

This classification excludes contractors engaged in:

● The installation of stone countertops as described in classification 0302;

● The installation of (~~counter tops as part of an interior finish carpentry or cabinetry contract~~) hardwood countertops or flooring which is to be reported separately in classification 0513; (~~the installation of hardwood floors which is to be reported separately in classification 0513,~~)

● The installation of countertops as described in this classification when the installation is part of an interior finish carpentry or cabinetry contract, which is to be reported in classification 0513;

● The installation of brick (~~, slate, marble or granite which~~

~~is to be reported separately in classification 0302)), block and slab stone as described in classification 0302;~~

● The installation of roofing tiles which is to be reported separately in classification 0507;

● The installation of artificial field turf in landscaping projects or athletic fields which is to be reported in classification 0301; and

● Floor covering stores which are to be reported separately in the applicable classification.

Special note: Contractors often have a showroom to display examples of their work and products which they install. If all the conditions of the general reporting rules covering standard exception employees have been met, employees engaged exclusively in showing the display areas or showrooms to customers are to be assigned classification 6303.

0502-99 ((Carpet, vinyl, tile and other)) Floor coverings or ((counter top covering)) countertops: Installation or removal

Applies to floor covering contractors who consider themselves to be independent contractors, have no employees, and have not elected owner coverage for themselves.

The purpose of assigning this classification is to allow the independent contractor the opportunity to be checked for "account in good standing" status for prime contractor liability.

Special note: Any contractor who hires employees or elects owner coverage is required to report in the applicable construction classification.

AMENDATORY SECTION (Amending WSR 07-01-014, filed 12/8/06, effective 12/8/06)

WAC 296-17A-0513 Classification 0513.

0513-00 Interior finish carpentry

Applies to contractors engaged in interior finish carpentry work for all types of buildings. Generally, the interior finish carpentry work begins after the drywall, taping, texturing, and painting ~~((and/))~~ or wallpapering is complete. This classification includes a variety of interior finish or trim carpentry work ~~((to include))~~ including, but not ~~((be))~~ limited to, ~~((the))~~ installation of ~~((wood paneling and wainscoting, wood fireplace mantels, stair railings, posts and banisters, interior doors and door frames, wood molding on windows, baseboards, interior fixtures such as towel bars and tissue holders, closet organizers, installation and/or finishing of hardwood flooring, and cabinets such as kitchen, medicine, laundry and storage. Contractors who operate a wood cabinet manufacturing or assembly shop away from the construction site, are to be assigned classification 2907 for the shop manufacturing work. When a contractor's business is assigned~~

~~classification 2907 for the shop operation, then classification 5206, "Permanent yard or shop," is no longer applicable to the contractor's business for the storage of materials or repair of equipment.)):~~

- Cabinets such as kitchen, medicine, laundry and storage;
- Closet organizers;
- Filing systems;
- Hardwood counters and flooring;
- Interior doors and door frames;
- Interior fixtures such as towel bars and tissue holders;
- Stair railings, posts and banisters;
- Wood fireplace mantels;
- Wood paneling, wainscoting, and molding.

Included in this classification ((includes)) is the installation of ((counter tops)) countertops as described in classification 0502, when part of a contract which includes the installation of cabinets or other interior finish or carpentry work. ((Contractors engaged exclusively in the installation of counter tops or as part of a floor covering contract are to be reported separately in classification 0502.)) Also included is the finishing and/or refinishing of hardwood floors.

Excluded from this classification ((excludes all)) are the following types of work which are to be reported in the applicable classification:

- Countertop installation as described in classification 0502 and not as part of a cabinet installation contract;
- Countertop installation as described in classification 0302;
- Carpentry work on the exterior of a building((, or interior work such as framing interior walls, installing wallboard, taping and texturing walls,)):

- Concrete;
- Electrical;
- Framing interior walls;
- Garage or exterior door installation;
- Glazing;
- Insulation;
- Masonry;
- Painting;

Plastering((, painting, masonry, glazing, insulation, installing overhead garage or exterior doors, concrete, electrical and plumbing work which is to be reported separately in the applicable classification.

Special note: ~~This classification includes the installation of cabinet display areas or showrooms which provide prospective customers an opportunity to inspect the quality of workmanship and products carried by the contractor.)):~~

- Plumbing;
- Taping and texturing;
- Wallboard.

Special notes: Generally, displays or showrooms are ((installed)) maintained where the contractors store their materials. It is common for contractors subject to this

classification to sell some interior finish-related products, but the intent of these areas is not to sell products to walk-in customers. This classification includes the installation of cabinet display areas or showrooms which provide prospective customers an opportunity to inspect the quality of workmanship and products carried by the contractor. Sale of these products by an interior finish contractor is included in classification 0513. Classifications 2009, 6309, or similar store classifications, are not to be assigned to a contracting business. If all the conditions of the general reporting rule covering standard exception employees have been met, employees engaged exclusively in showing the display areas or showrooms to customers are to be assigned classification 6303 (~~provided all the conditions of the general reporting rule covering standard exception employees have been met~~).

Contractors who operate a wood cabinet manufacturing or assembly shop away from the construction site are to be assigned classification 2907 for the shop manufacturing work. When a contractor's business is assigned classification 2907 for the shop operation, then classification 5206, "Permanent yard or shop" may no longer be applicable to the contractor's business.

AMENDATORY SECTION (Amending WSR 08-15-132, filed 7/22/08, effective 10/1/08)

WAC 296-17A-2102 Classification 2102.

2102-00 Warehouses - General merchandise

Applies to establishments operating as warehouses for general merchandise. This merchandise belongs to a customer and is usually stored for long periods of time. Products typically involved are bulk, nonperishable materials which might include, but not be limited to(~~, rice, coffee,~~):

- Coffee;
- Dry cement;
- Potatoes(~~, or dry cement~~);
- Rice.

Work contemplated by this classification includes, but is not limited to(~~, unloading deliveries, moving merchandise within the facility, recordkeeping, security, and maintaining the facility~~):

- Maintaining the facility;
- Moving merchandise within the facility;
- Recordkeeping;
- Routine maintenance;
- Security.

Equipment and machinery used includes:

- Cleaning and recordkeeping supplies;
- Forklifts;
- Pallet jacks(~~, forklifts, routine maintenance, cleaning and~~

~~recordkeeping supplies, and))~~;

- Shop vehicles.

This classification excludes:

- Delivery drivers who are to be reported separately in classification 1102;

- Wholesale dealers who operate a warehouse for storage of their own product which is to be reported separately in the classification applicable to the product being sold;

- Warehousing of household furnishings by a moving and storage company which is to be reported separately in classification 6907;

- Cold storage plants which are to be reported separately in classification 4401;

- Ministorage warehousing which is to be reported separately in classification 4910;

- Field bonded warehouses which are to be reported separately in classification 2008; (~~and the~~)

- Warehousing of a manufacturer's own product which is to be reported separately in the manufacturing classification applicable to the work being performed.

Special note: Even though this type of operation may handle some "grocery" products, it differs from 2102-11 in that the products being handled in 2102-00 are in bulk packaging (not cases of consumer-size packages), do not belong to the business that is warehousing them, and are not intended for sale to a wholesaler/retailer.

2102-04 Recycle, collection and receiving stations; rags, bottles, paper and metal container dealers, N.O.C.

Applies to establishments engaged in the collection of used paper, aluminum, tin, glass, and plastic for the purpose of selling the material to another business that will recycle/remanufacture it into new products. These facilities normally acquire material by placing collection bins at various remote locations, operating a drop-off center (this phase of the business is known in the trade as a "buy back center"). This classification includes dealers of rags, bottles, paper and metal containers not covered by another classification (N.O.C.). Work contemplated by this classification includes, but is not limited to(~~(~~):

- Sorting material(~~(~~);

- Operating various pieces of equipment used to crush, reduce, wash, and bale material(~~(~~);

- Weighing containers(~~(~~);

- Paying customers for receipt of items that have a redemption value by the pound or piece ("buying back")(~~(~~and));

- Operating shop or yard vehicles.

Machinery and equipment includes, but is not limited to(~~(~~ shredders,))

- Balers(~~(~~);

- Can crushers(~~(~~ weigh scales, forklifts, collection bins, shop or yard vehicles, and));

- Collection bins;

- Forklifts;

- Shredders;

- Rolloff trucks to handle the collection bins;
- Shop or yard vehicles;
- Weigh scales. (~~(This classification includes dealers of rags, bottles, paper and metal containers not covered by another classification (N.O.C.))~~)

This classification excludes:

- All trucking outside of the yard which is to be reported separately in classification 1102 (~~(and)~~);
- Establishments engaged in collecting, sorting and reducing scrap metal such as junk dealers, scrap metal dealers or processors, which also receive(~~(s)~~) glass, paper, plastic, etc., which are to be reported separately in classification 0604; and
- Establishments engaged in collecting used computer equipment for recycling which may be reported in classification 4107.

Special note: Classification 2102-04 should not be assigned to an employer who also operates a business subject to classification 4305-18 (Garbage, refuse or ashes collecting) without careful review and an on-site survey. Most garbage collecting businesses have some type of "recycle" program as part of their normal operations in an effort to sort and reduce the amount of waste that goes to landfills and this is considered an inclusion.

2102-11 Grocery, fruit or produce distributors - Wholesale or combined wholesale and retail

Applies to establishments engaged in the wholesale, or wholesale/retail, distribution of a variety of grocery items, fruit and produce. A business in this classification buys products from the manufacturer and sells to retail grocery stores, restaurants, and similar businesses. Grocery items may include, but not be limited to(~~(, packaged foods,)~~):

- Beverages;
- Dairy products;
- Frozen foods(~~(,)~~);
- Household cleaning supplies(~~(,)~~);
- Packaged foods;
- Paper products(~~(,)~~);
- Personal care items(~~(, beer, soda, and dairy products)~~).

Work contemplated by this classification includes, but is not limited to(~~(, unloading deliveries,)~~):

- Breakdown of merchandise into smaller lots;
- Incidental repackaging;
- Maintaining the facility;
- Moving merchandise within the facility(~~(, incidental repackaging, breakdown of merchandise into smaller lots,)~~);
- Recordkeeping(~~(,)~~);
- Security(~~(, and maintaining the facility)~~);
- Unloading deliveries.

Equipment and machinery includes, but is not limited to(~~(,)~~):

- Forklifts;
- Pallet jacks(~~(, forklifts,)~~);
- Strapping and shrink wrapping equipment(~~(, and)~~);

- Vehicles.

This classification excludes:

- Delivery drivers who are to be reported separately in classification 1101;

- Any general merchandise warehouse operations in which the operator of the warehouse does not own the merchandise being handled and it is in bulk quantities, which is to be reported separately in classification 2102-00;

- Cold storage plants handling food products which are to be reported separately in classification 4401;

- Operations specializing in vegetable/fruit packing for wholesale distribution which are to be reported separately in classification 2104;

- Operations specializing in wholesale distribution of beer, wine, ale or soft drinks which ~~((is))~~ are to be reported separately in classification 2105;

- Field bonded warehouses which are to be reported separately in classification 2008; and

- The warehousing of a manufacturer's own product which is to be reported separately in the manufacturing classification applicable to the work being performed.

2102-28 Wool or cotton merchants

Applies to establishments operating as wool or cotton merchants. Merchants subject to this classification buy raw wool or cotton from others, do incidental sorting, grading and repackaging, and sell the product to another business for use as a raw material to make products such as yarn, thread or fabric. Work contemplated by this classification includes, but is not limited to(~~(, unloading deliveries,)~~):

- Hand sorting the product by grade (quality);

- Maintaining the facility;

- Moving merchandise within the facility(~~(, hand sorting the product by grade (quality),)~~):

- Repackaging(~~(,)~~):

- Recordkeeping(~~(,)~~):

- Security(~~(, and maintaining the facility)~~):

- Unloading deliveries.

Equipment and machinery includes, but is not limited to(~~(,)~~):

- Forklifts;

- Pallet jacks(~~(, forklifts,)~~):

- Repackaging equipment (~~(and)~~):

- Vehicles.

This classification excludes:

- Drivers who are to be reported separately in classification 1102;

- Wholesale dealers of a finished wool or cotton product which are to be reported separately in the classification applicable to the product; and

- The warehousing of a manufacturer's own product which is to be reported separately in the manufacturing classification applicable to the work being performed.

WAC 296-17A-2907 Classification 2907.

2907-00 Wood cabinet, countertop, and fixture: Manufacturing, modifying or assembly

Applies to establishments engaged in the manufacture, modification, or assembly of wood cabinets, countertops, and fixtures. Cabinetry work contemplated by this classification includes, but is not limited to((~~7~~)):

- Manufacturing custom or modular cabinets((~~7~~));
- Assembling prefabricated modular cabinet components((~~7~~));
- Refacing existing cabinets and replacing hardware((~~7~~ and));
- Modifying the dimension or design of modular cabinets.

~~((Manufacturing countertops includes))~~ This classification includes these duties when performed in the shop by employees of employers subject to this classification:

- Fabricating the core or sub top ((in addition to));
- Laying the plastic laminate, polyester overlay or tile ((when performed in the shop by employees of employers subject to this classification. Finishing that is subcontracted out to a prefinishing contractor or performed by the general or specialty construction contractor at the job site is to be reported in the classification applicable to the work being performed. Finish work, including staining, lamination, and the attachment of hardware, is included in classification 2907-00 when performed by employees of an employer subject to this classification));

● Finish work, including staining, lamination, and the attachment of hardware.

Fixture manufacturing includes built-in items in stores, offices, restaurants, banks and ((residential fixtures)) residences, such as, but not limited to((~~7~~ showcases)):

- Bookshelves;
- Cashier cubicles;
- Check-out counters;
- China hutches;
- Closet organizers;
- Credenzas;
- Curio cabinets;
- Display cases((~~7~~)) and pedestals;
- End aisles((~~7~~ display pedestals, shelving));
- Entertainment centers;
- Partitions((~~7~~ racks, closet organizers, bookshelves, work stations, credenzas));
- Podiums((~~7~~));
- Shelving;
- Showcases;
- Wall units((~~7~~ china hutches, entertainment centers, cashier cubicles, check-out counters, and curio cabinets));
- Work stations.

The wiring of fixtures for electrical fittings, and the cutting and fitting of plastic laminates, glass, mirrors, or metal

trim, when performed in the shop, is included as an integral function of the manufacturing process encompassed within this classification. Raw materials include, but are not limited to((7)):

- Carpet;
- Dimensional lumber((~~plywood, veneer, particleboard, plastic laminates~~));
- Electrical hardware;
- Glue;
- Hardware;
- Lacquer;
- Metal trim;
- Mirrors;
- Paint;
- Particle board;
- Plastic laminate;
- Plywood;
- Polyester overlays((7));
- Sheet rock((7));
- Slot wall dowels((~~hardware, mirrors, metal trim, electrical hardware, carpet, upholstery fabric, stain, paint, lacquer or glue~~));
- Stain;
- Upholstery fabric;
- Veneer.

Machinery includes, but is not limited to((~~table, panel, radial arm, cut-off, chop, rip, band, and miter saws, wide belt sanders, edge sanders, hand finish jointers, mortises, tenoners~~)):

- Air compressors;
- Boring machines;
- Dowel machines;
- Drill presses((7));
- Dust collectors;
- Edge banders;
- Face framing machines;
- Forklifts;
- Glue spreaders;
- Hand drills((~~boring machines, edge banders, dowel machines, glue spreaders, face framing machines~~));
- Hand finish jointers;
- Mortises;
- Pallet jacks;
- Pneumatic nail, screw and staple guns((~~air compressors~~));
- Sanders that are wide belt or edge;
- Saws that are table, panel, radial arm, cut-off, chop, rip, band, or miter;
- Spray guns((~~forklifts, pallet jackets, and dust collectors~~));
- Tenoners.

This is a shop or plant only classification; it includes work being performed in an adjacent yard when operated by an employer having operations subject to this classification. Lumber yards, building material dealers, or general construction contractors that

maintain a separate woodworking shop for manufacturing, assembling cabinets, and fixtures are subject to this classification for the woodworking operations, in addition to any other basic classification applicable to their business.

This classification excludes:

● Finishing that is subcontracted out to a prefinishing contractor or performed by the general or specialty construction contractor at the job site, which is to be reported in the classification applicable to the work being performed;

● The installation of ((countertops only which is to be reported separately in classification 0502, the installation of cabinets, countertops, and fixtures which is to be reported separately in classification 0513)) the items manufactured in this classification which are to be reported separately in the classification applicable to the work being performed;

● The manufacture of wood furniture and caskets which is to be reported separately in classification 2905;

● The manufacture of metal cabinets which is to be reported separately in classification 3402;

● Lumber remanufacturing which is to be reported separately in classification 2903;

● Veneer manufacturing which is to be reported separately in classification 2904; and

● Sawmill operations which are to be reported separately in classification 1002.

Special note: Establishments primarily engaged in the manufacture of cabinets, countertops, and fixtures((7)) may make other wood products such as doors, windows, moldings, and/or furniture as an incidental activity to the main business. The manufacture of these incidental products is included within the scope of classification 2907-00. Furniture is generally moveable and unsecured. Fixtures are usually secured, stationary, permanently built-in objects. Even though some fixtures may be secured to a wall or floor, they are not intended to be relocated, unlike furniture which is frequently and more easily arranged.

AMENDATORY SECTION (Amending WSR 07-01-014, filed 12/8/06, effective 12/8/06)

WAC 296-17A-3104 Classification 3104.

3104-08 Plaster, whiting, talc, emery powder: Manufacturing

Applies to establishments engaged in the manufacture of plaster, whiting, talc or emery powder. Plaster is a mixture of lime, sand, water, and may include hair or other fibers, that hardens to a smooth solid and is used for coating walls and ceilings. Plaster can also be manufactured in dry form and sold in bags. Whiting is a pure white grade of chalk that has been ground and washed for use in paints, ink, and as an extender in pigments,

putty or whitewash. Talc is a fine-grained white, greenish, or gray mineral with a soft soapy texture, which is used in the manufacture of talcum and face powder, as a paper coating, and as a filler for paint and plastics. Emery is a fine-grained mineral used for grinding and polishing. This classification is for the production of the powders only. Machinery includes, but is not limited to((~~7~~)):

- Conveyors;
- Forklifts;
- Machinery for crushing, mixing, grinding, milling ((and)),
washing ((and)), or cooking ((~~machinery, conveyors and forklifts~~)).

This classification excludes:

- Establishments engaged in the manufacture of plaster statuary or ornaments which are to be reported separately in classification 3509;
- Establishments engaged in the manufacture of plasterboard or plaster block which are to be reported separately in classification 3104-55;
- Interior and exterior plastering and stucco work which is to be reported separately in classification 0303; and
- Quarrying operations which are to be reported separately in classification 1704.

3104-52 Asbestos products or mica goods: Manufacturing

Applies to establishments engaged in the manufacture of asbestos products and mica goods. Asbestos products include, but are not limited to(~~, fireproofing, electrical insulation, building materials,~~)):

- Brake linings((~~7~~));
- Building materials;
- Chemical filters;
- Clutch facings((~~7~~));
- Dryer felt;
- Electrical insulation;
- Fireproofing;
- Valve packings(~~, dryer felt, and chemical filters~~)).

Asbestos is a fibrous mineral form combined with impure magnesium silicate. Flake asbestos can be mixed, spun and woven into cloth((~~7~~)), or the flakes can be used as an ingredient in the processing or treatment of paper. To make molded asbestos products, asbestos is mixed with other ingredients, molded, baked, cut to size, and ground. Mica is also a mineral form; it is split to desired thickness using hand knives or knives mounted on tables. The split mica is sent to punch presses which stamp out the various products usually used by the electrical trades. Mica that is too small to be processed on punch presses may be placed in burling machines, mixed with liquids, and then pressed into sheets. Removal of imperfections is usually done by hand; the sheets are dried, baked in ovens and run through sanders prior to crating and shipping.

This classification excludes:

- Establishments engaged in the manufacture of plasterboard or plaster block which are to be reported separately in

classification 3104-55;

- Contractors engaged in the installation or removal of asbestos or mica products at the customer's site (~~(which)~~) who are to be reported separately in the classification applicable to the phase of construction being performed; and

- Quarrying operations which are to be reported separately in classification 1704.

3104-53 (~~(Soapstone or soapstone)~~) Stone products: Manufacturing; (~~marble cutting and polishing; slate milling; stone cutting~~) fabrication, or polishing, N.O.C.

Applies to establishments engaged in the manufacture of soapstone products, and the cutting, milling, and polishing of stone not covered by another classification (N.O.C.), such as:

- Granite;
- Grindstone;
- Limestone;
- Lithographic stone (usually sheet zinc) marble(~~(r)~~);
- Millstone;
- Slate(~~(r or stone such as grindstone, limestone, millstone and lithographic stone (usually sheet zinc), not covered by another classification (N.O.C.))~~).

Soapstone (also called steatite) is a massive white-to-green talc found in extensive mine beds and is used in products such as, but not limited to(~~(r)~~):

- Ceramics;
- Decorative accessories;
- Insulation(~~(r)~~);
- Ornamental objects;
- Paints(~~(r ceramics, decorative accessories, and ornamental objects)~~).

The manufacturing process for stone products requires turning, shaping, carving and polishing (~~(of the soapstone)~~) with a variety of milling equipment. Finished stone products of granite, marble, or slate (~~(or stone)~~) include, but are not limited to(~~(r)~~):

- Countertops;
- Decorative accessories(~~(r)~~);
- Floor tiles;
- Tops for furniture(~~(r countertops, floor tiles and)~~);
- Other building materials.

Machinery and materials include, but are not limited to(~~(r saws, milling machines, r)~~):

- Abrasives;
- Grinders (~~(and abrasives)~~);
- Milling machines;
- Saws.

This classification excludes:

- Installation of (~~(tile, marble or slate)~~) stone building materials (~~(which is to be reported separately in the classification applicable to the phase of construction being performed)~~) as described in classification 0302;

- Tile setting as described in classification 0502; and
- Quarry operations which are to be reported separately in

classification 1704.

3104-55 Plasterboard or plaster block: Manufacturing

Applies to establishments engaged in the manufacture of plasterboard (wallboard) or plaster block which are used as building materials. Raw materials include, but are not limited to((~~τ~~)):

- Fiberboard;
- Plaster(~~(, fiberboard, and)~~);
- Rolls of paper.

Plasterboard is made by bonding plaster to a thin rigid board or to layers of fiberboard or paper to form a flat board or a block. Product is dried in ovens, cut to size with slitters or other cutting machinery, and packed for shipment. This classification includes the mixing of the plaster when done by employees of employers subject to this classification.

This classification excludes:

- Establishments operating as plaster mills which are to be reported separately in classification 3104-08;
- Interior and exterior plastering and stucco work which is to be reported separately in classification 0303; and
- Quarrying operations which are to be reported separately in classification 1704.

3104-57 Coating of building materials, N.O.C.

Applies to establishments engaged in the coating of building materials, not covered by another classification (N.O.C.), with preservatives to keep them from decaying when placed into the ground. These materials include, but are not limited to((~~τ~~)):

- Deck materials;
- Dimensional lumber(~~(, deck materials,)~~);
- Fence posts(~~(,)~~);
- Landscaping beams(~~(, and)~~);
- Lattice work.

The coating process may include immersing the lumber in vats of preservative, or cutting or drilling small holes into the lumber and applying preservatives that soak in. Machinery and materials include, but are not limited to((~~τ~~)):

- Brushes;
- Drills;
- Immersion vats(~~(, drills, brushes, or)~~);
- Machines to drill holes and apply preservatives.

This classification excludes installation of these products which is to be reported separately in the classification applicable to the work being performed.

3104-58 Monument dealers

Applies to establishments engaged in selling monuments, statues, cornerstones, and grave markers to others. This classification includes the finish cutting, grinding, polishing, engraving, and sandblasting of the stone when done by employees of employers subject to this classification. Wholesale monument dealers generally receive split, rough cut stone from the mine or quarry. Materials such as granite and marble are cut to block

size, and precast bronze markers may be attached to the stone. Some blocks are sold without further processing while others are finished with stone polishers and abrasives, then cut into monuments prior to shipment to retail monument dealers. Retail monument dealers may provide engraving, artwork, lettering, and dates, according to customer specifications, that ~~((is))~~ are usually done with a sandblasting technique. This classification includes installation of monuments when performed by employees of the monument dealer.

This classification excludes:

- Installation of monuments by employees of cemeteries which is to be reported separately in classification 6202;

- Contractors engaged in the installation of monuments which are to be reported separately in the classification applicable to the work being performed; and

- Establishments engaged in providing specialized services, such as, but not limited to, sandblasting which are to be reported separately in the classification applicable to the work being performed.

AMENDATORY SECTION (Amending WSR 07-12-047, filed 5/31/07, effective 7/1/07)

WAC 296-17A-3406 Classification 3406.

3406-00 Automotive or truck gas service stations, N.O.C.: Lube and oil change specialists, and mobile lube and oil services

Applies to establishments operating full service gasoline or diesel service stations not covered by another classification (N.O.C.). This classification includes cashiers. Full service includes, but is not limited to~~((τ))~~:

- Pumping gas for customers~~((τ))~~;

- Replacing wiper blades~~((τ))~~;

- Checking and/or filling the fluid levels (oil, transmission, wiper wash and antifreeze)~~((τ and))~~;

- Adding air to the tires.

The repairs included in this classification are:

- Oil and filter changes~~((τ))~~;

- Tune-ups~~((τ))~~;

- Replacement of brakes~~((τ))~~;

- Front end alignments ~~((and))~~;

- The repair or replacement of tires. ~~((This classification includes cashiers.))~~

This also applies to establishments engaged exclusively in preventive automotive maintenance, such as, but not limited to~~((τ))~~:

- Adding air to tires;

- Changing oil and ~~((oil))~~ filters~~((τ))~~;

- Checking and/or filling fluid levels;

- Checking and/or replacing belts, hoses;
- Lubing chassis (~~(, checking and/or filling fluid levels,)~~);
- Replacing wiper blades (~~(, adding air to tires, and checking and/or replacing belts, hoses, and filters)~~).

This classification excludes:

- Portable automobile or truck car washes which are to be reported separately in classification 6602;
- Establishments engaged in automobile or truck repair services and tune up specialists which are to be reported separately in classification 3411;
- Establishments engaged in the service or repair of machinery or equipment N.O.C. which are to be reported separately in classification 6409;
- Self-service gas stations which are to be reported separately in classification 3409; and
- Convenience grocery stores or mini-markets with self-service gasoline operations which are to be reported separately in classification 3410.

3406-01 Automobile or truck storage garages

Applies to establishments operating automobile or truck storage garages. Generally, these types of storage garages consist of an enclosed structure and usually with more than one level of parking. Storage garages may provide additional incidental services such as, but not limited to(~~(,)~~):

- Gasoline(~~(,)~~);
- Tune-ups(~~(,)~~);
- Washing and waxing services(~~(, as well as)~~);
- Cashiers (~~and~~);
- Full-time attendants or security personnel.

This classification excludes:

- Portable automobile or truck car washes which are to be reported separately in classification 6602;
- Establishments providing parking lot services which are to be reported separately in classification 6704;
- Automobile or truck repair services which are to be reported separately in classification 3411;
- Establishments engaged in the service or repair of machinery or equipment N.O.C. which are to be reported separately in classification 6409;
- Self-service gas stations which are to be reported separately in classification 3409; and
- Full service gas station services which are to be reported separately in classification 3406-00.

Special note: Storage garages applicable to this classification are distinguishable from parking lots in classification 6704 in that parking lots usually are not an enclosed structure, and they do not provide service to automobiles.

3406-04 Automobile or truck - Detailing by contractor; glass tinting; windshield repair

Applies to establishments engaged in providing automobile or truck detailing services, and to establishments engaged solely in

tinting glass in automobiles, or repairing cracks, chips or ((bullseyes)) bull's-eyes in windshields. This classification includes cashiers. Detailing services involve complete, in-depth cleaning of exteriors and interiors such as, but not limited to((~~τ~~)):

- Washing((~~τ~~));

- Waxing((~~τ~~));

- Polishing((~~τ~~));

- Buffing((~~τ~~));

- May also involve tinting glass;

- Vacuuming or otherwise cleaning the ((~~auto bodies,τ~~)) autos':

- Chrome work((~~τ~~));

- Tires((~~τ~~));

- Hub caps((~~τ~~));

- Windows((~~τ~~));

- Mirrors((~~τ~~));

- Carpets ((~~and~~));

- Seats ((~~and may also involve tinting glass. This classification includes cashiers~~)).

This classification excludes:

- Portable automobile or truck car washes which are to be reported separately in classification 6602;

- Tinting or installation of automobile or truck window glass performed by a glass dealer which is to be reported separately in classification 1108;

- Glass tinting or the application of tinted plastic film to glass windows and doors in buildings which are to be reported separately in classification 0511;

- Detailing performed in connection with automobile or truck dealers, service centers or repair garages which are to be reported separately in classification 3411;

- Detailing performed in connection with automobile or truck body and fender repair shops which ((~~are~~)) is to be reported separately in classification 3412;

- Detailing performed in connection with establishments engaged in the service or repair of machinery or equipment, N.O.C. which is to be reported separately in classification 6409; and

- Detailing performed in connection with full service gas stations which ((~~are~~)) is to be reported separately in classification 3406-00.

3406-05 Automobile or truck car washes

Applies to establishments providing automobile or truck washing services. This classification includes the exterior washing, waxing, polishing or buffing, cleaning of chrome and tires, and the interior cleaning of windows, carpets, dash and seats. These services may be performed at a coin operated self-service unit, or at a full service automatic unit where the vehicle is conveyed through the line assisted by attendants. This classification includes cashiers and the sale of accessory items such as, but not limited to((~~τ, bottled car care products,τ~~)):

- Air fresheners((~~τ, floor mats,τ~~));

- Beverages ((~~and snack foods~~));

- Bottled car care products;
- Floor mats;
- Snack foods.

This classification excludes:

- Portable automobile or truck car washes which are to be reported separately in classification 6602;
- Washing services performed in connection with automobile or truck dealers, services centers or repair garages which are to be reported separately in classification 3411;
- Washing services performed in connection with automobile or truck body and fender repair shops which are to be reported separately in classification 3412;
- Washing services performed in connection with establishments engaged in the service or repair of machinery or equipment, N.O.C. which are to be reported separately in classification 6409;
- Washing services performed in connection with full service gas stations which are to be reported separately in classification 3406;
- Washing services performed in connection with self-service gasoline operations which are to be reported separately in classification 3409; and
- Washing services performed in connection with convenience stores that have self-service gasoline operations which are to be reported separately in classification 3410.

AMENDATORY SECTION (Amending WSR 07-01-014, filed 12/8/06, effective 12/8/06)

WAC 296-17A-3509 Classification 3509.

3509-01 Statuary and ornament: Manufacturing

Applies to establishments engaged in the manufacture of decorative statuary, and other ornamental items including, but not limited to((7)):

- Cornices;
- Countertops;
- Grills;
- Lawn and garden furniture;
- Patio and blocks and stepping stones;
- Planters and fountains(~~(, lawn and garden furniture, patio blocks and stepping stones, grills, and cornices)~~).

Materials (~~(such as, but not limited to, plaster, concrete, hair, wood fiber, powdered lime, sand, gravel, cinders, aggregates, mesh wire and reinforcing rods, and certain plastics are received from outside sources)~~) used to make the items may include:

- Aggregate;
- Cinders;
- Concrete;
- Gravel;

- Hair;
- Mesh wire and reinforcing rods;
- Plaster;
- Powdered lime;
- Sand;
- Wood fiber.

Depending on the item being made, various ingredients are mixed together and cast in metal or rubber molds or in forming machines. After being removed from the molds or forms, they are dried and stored until cured. After curing, items may be sanded and smoothed with grinders, ~~((or))~~ carved by hand; some may be painted with designs or coated with a clear finish ~~((, or designs hand painted on))~~. Such finishing work is included within the scope of the classification when performed by employees of employers subject to this classification.

This classification excludes:

- The mining, digging, quarrying, or manufacturing of raw materials which are to be reported separately in the applicable classification;
- The manufacture of decorative tile which is to be reported separately in classification 3503; ~~((and))~~
- The manufacture of concrete blocks, bricks, poles, piles, tile, beams, sewer and irrigation pipe, and septic tanks which is to be reported separately in classification 3105; and
- The pouring and finishing of concrete countertops on a construction site which is to be reported in classification 0217.

Special note: This classification differs from classification 3105 "concrete blocks, sewer pipes" in that products manufactured in classification 3509 are for decorative purposes, are usually lighter weight, and have smoother or more perfect finishes than the concrete products manufactured in classification 3105 which are rough, do not require perfect finishes, and are generally for construction use.

AMENDATORY SECTION (Amending WSR 07-01-014, filed 12/8/06, effective 12/8/06)

WAC 296-17A-4107 Classification 4107.

4107-04 Business machines: Service, ~~((adjustment,))~~ repair, ~~((and))~~ installation, and recycle, N.O.C.

Applies to establishments engaged in the ~~((adjustment,))~~ service, ~~((or))~~ repair, installation, or recycling of business machines not covered by another classification (N.O.C.) ~~((Types of business machines include, but are not limited to, typewriters, copy, postage meters, keypunch, fax machines, computer components, X-ray and other medical-related electronic equipment. Work contemplated by this classification includes low voltage prewiring to the point of connecting to the live circuit.))~~ This

classification includes all work performed on the customer's premises as well as in the employer's shop. (~~This classification also includes service or repair of depth finders, radar, computerized or noncomputerized embroidery machines and the replacement or refilling of nontoxic toner in printer cartridges which is sometimes referred to as remanufacturing. The plate is removed from used cartridges, residuals of old toner is removed with hand-held vacuums, and the cartridge is wiped clean. After pouring new toner into the cartridge, the plate is replaced and the cartridge is considered new. Used toner is wrapped in plastic and discarded.~~)

Installation work contemplated by this classification includes low voltage prewiring to the point of connecting to the live circuit. Types of machines or equipment include, but are not limited to:

- Computer components;
- Copiers;
- Depth finders;
- Fax machines;
- Postage meters;
- Radar equipment;
- X-ray or other medical-related electronic equipment.

Recycling in this classification includes printer cartridge recycling or remanufacturing, and the breakdown of computer equipment to remove useable parts to sell or use for rebuilding and resale. The unusable materials are picked up by recyclable materials processors or garbage collectors.

This classification excludes:

- The retail sale of computers and accessories which may be separately reported in classification 6406;
- Recyclable materials processors described in classification 2102;
- Electrical work with a live power source which is to be reported separately in classification 0601; and
- Low voltage wiring which is to be reported in classification 0608.

4107-20 Piano tuning

Applies to establishments engaged in tuning services for pianos, organs, and other keyboard musical instruments. Establishments in this classification will tune, clean, replace the felt, and provide minor repair service such as, but not limited to(~~, the removal~~):

- Removing and (~~replacement of~~) replacing bad cords(~~(7)~~);
- Regluing broken keys(~~(7-or)~~);
- Replacing faulty foot pedals. This classification includes all work performed on the customer's premises as well as in the shop.

This classification excludes:

- Establishments engaged in the sale of pianos and organs which are to be reported separately in classification 6306;
- Establishments engaged in the sale of other types of musical instruments such as string, wind and percussion instruments, which

are to be reported separately in classification 6406; and

- Establishments engaged in the reconditioning of pianos and organs (and the related sales of reconditioned pianos and organs) which are to be reported separately in classification 2906.

AMENDATORY SECTION (Amending WSR 07-01-014, filed 12/8/06, effective 12/8/06)

WAC 296-17A-7107 Classification 7107.

7107-01 Temporary staffing services: Retail bakery, restaurant, or food ((sundry)) preparation; musicians or entertainers

This classification applies to employees of a temporary staffing company who are assigned on a temporary basis to a client customer and who are engaged in activities such as, but not limited to, baking, cooking, food preparation, waiting and bussing tables, and dishwashing. This classification also includes musician and entertainment employees assigned on a temporary basis to a client customer.

AMENDATORY SECTION (Amending WSR 07-01-014, filed 12/8/06, effective 12/8/06)

WAC 296-17A-7109 Classification 7109.

7109-01 Temporary staffing services: Electronic, precision, and scientific equipment assembly; nonfield technician services

This classification applies to employees of a temporary staffing company who are assigned on a temporary basis to a client customer and who are engaged in the assembly of electronic or biomedical equipment or engaged in printing and bindery work and temporary staffing employees assigned to work in a client company's mail room and who as a part of their duties operate bindery, labeling, mailing or sorting machines. This classification includes, but is not limited to, electronic assemblers, electro-mechanical assemblers, quality control inspectors, test technicians, kit pullers, storekeepers, upholsterers, seamstresses, tailors, laboratory technicians, printers, offset operators, lead typesetters, mail clerks who operate equipment, and bindery workers.

AMENDATORY SECTION (Amending WSR 07-01-014, filed 12/8/06, effective 12/8/06)

WAC 296-17A-7112 Classification 7112.

7112-00 Temporary staffing services: Agricultural operations; animal care

This classification applies to employees of a temporary staffing company who are assigned on a temporary basis to a client customer and who are engaged in any aspects of agricultural operations such as field crops, livestock, stables, dairies, nurseries, and greenhouses. This classification contemplates all agricultural employments including the operation of power driven farm machinery or equipment.

AMENDATORY SECTION (Amending WSR 07-01-014, filed 12/8/06, effective 12/8/06)

WAC 296-17A-7113 Classification 7113.

7113-00 Temporary staffing services: Janitorial, plant or facility supplemental maintenance, excluding machinery and grounds keeping services

This classification applies to employees of a temporary staffing company who are assigned on a temporary basis to a client customer and who are engaged in janitorial work, building preoccupancy cleanup, plant or facility maintenance, and/or grounds maintenance work on an existing landscape. Grounds keeping work contemplated by this classification means, but is not limited to, mowing lawns, pruning shrubs, and weeding, as compared to new landscape construction work. This classification includes landscape workers involved exclusively in hand labor work such as raking, digging, using a wheelbarrow to haul soil, beauty bark or decorative rock, whether performed as maintenance of existing landscape or new landscape work.

This classification excludes employees engaged in cleaning exterior windows, cleaning and removing debris or building material, and construction of new landscapes such as, but not limited to, clearing of land, installation of underground sprinkler systems, moving boulders, who are to be reported separately in classification 7118; and employees engaged in removing trees who are to be reported separately in classification 7121, and machinery maintenance which is to be reported in classification 7117. A division of worker hours is not permitted between this classification and any other classification.

AMENDATORY SECTION (Amending WSR 07-01-014, filed 12/8/06, effective 12/8/06)

WAC 296-17A-7115 Classification 7115.

7115-00 Temporary staffing services: Cannery, bottling or food processing and manufacturing operations

This classification applies all to employees of a temporary staffing company who are assigned on a temporary basis to a client customer and who are engaged in cannery, bottling or food processing operations such as, but not limited to, canning, freezing, or dehydrating, or in packing fresh fruits or vegetables. Cooking or otherwise preparing food prior to processing or packing is included in this classification.

AMENDATORY SECTION (Amending WSR 07-01-014, filed 12/8/06, effective 12/8/06)

WAC 296-17A-7117 Classification 7117.

7117-00 Temporary staffing services: Manufacturing operations, N.O.C.; specialty trades

This classification applies to employees of a temporary staffing company who are assigned on a temporary basis to a client customer engaged in a variety of manufacturing and processing operations. This classification includes employees who may operate power driven equipment or machinery such as, but not limited to, forklifts, table saws, drill presses, industrial packaging and processing equipment or machinery N.O.C. This classification includes occupations such as, but not limited to, machinists, mechanics, welders, tool and die makers, cabinet makers, painters, and fabricators. This classification also includes employees of a temporary staffing company who work in the specialty trades of plumbing, electrical wiring, or sheet metal work either at a plant or a construction site. Businesses or industries contemplated by this classification include, but are not limited to, cabinet shops, wood products manufacturers, plastic goods manufacturers, fiberglass goods manufacturers, glass manufacturers, foundries, metal goods manufacturers, brick, cement or masonry products manufacturers; lumber remanufacturers, amusement parks, sign painting shops, and laundries, but does not apply to shake or shingle mills.

This classification excludes all employees of a temporary staffing company assigned to work for a client customer at a construction site except the specialty trades described above. This classification also excludes employees of a temporary staffing company who are assigned to work in maritime trades subject to Washington workers' compensation laws who are to be reported separately in classification 7120(~~and employees assigned to do~~

~~plant maintenance work in a customer's plant who are to be reported separately in classification 7113)).~~

AMENDATORY SECTION (Amending WSR 07-12-047, filed 5/31/07, effective 7/1/07)

WAC 296-17A-0307 Classification 0307.

0307-01 Furnaces and heating systems: Installation, service or repair

Applies to contractors engaged in the installation, service, or repair of furnaces and heating systems, including duct work, in all types of residential and commercial settings. These services are generally performed by furnace contractors, heating and ventilation contractors, or sheet metal contractors. Work contemplated by this classification includes the fabrication, erection, installation and duct work performed at the job site. Materials include, but are not limited to(~~(r)~~):

- Air purification systems;
- Concrete pads;
- Fireplace inserts or units;
- Fittings;
- Flat sheets of metal;
- Galvanized pipe;
- Gas logs;
- Gas or electric furnace units(~~(r)~~);
- Heat pumps;
- Heater units(~~(, heat pumps, air purification systems, fireplace inserts or units,)~~);
- Hot water tanks(~~(r)~~);
- Insulation wrap;
- Preformed or bent venting duct and pipe;
- Thermostats(~~(, flat sheets of metal,)~~);
- Vent collars and reels;
- Vents(~~(, preformed or bent venting duct and pipe, vent collars and reels, fittings, galvanized pipe, insulation wrap, concrete pads and gas logs)~~).

Contractors who operate a sheet metal fabrication shop or who prefabricate the duct systems in a shop away from the construction site are to be assigned classification 3404 for the shop fabrication work. When a contractor's business is assigned classification 3404 for shop operations, then classification 5206, "Permanent yard or shop," is no longer applicable to the contractor's business for the storage of materials or repair to equipment.

This classification excludes:

- Sheet metal fabrication shops which are to be reported separately in classification 3404;
- Duct cleaning work which is to be reported separately in classification 1105;
- Installation or repair of ventilation, air conditioning and

refrigeration systems which is to be reported separately in classification 0307-04; ~~((or))~~ and

● The installation of wood stoves which is to be reported separately in classification 0307-05.

Special note: This classification includes the installation of display areas or showrooms which provide prospective customers an opportunity to inspect the quality of workmanship and products carried by the contractor. Generally, displays or showrooms are installed where the contractors store their materials. It is common for contractors subject to this classification to sell furnace and heating system materials and accessories, but the intent of these areas is not to sell products to walk-in customers. Sales of these products by a furnace and heating systems contractor are included in classification 0307. Classifications 2009, 6309, or similar store classifications~~((τ))~~ are not to be assigned to a contracting business. If the conditions of the standard exception general reporting rules have been met, employees engaged exclusively in showing the display areas or showrooms to customers are to be assigned classification 6303 ~~((provided the conditions of the standard exception general reporting rule have been met))~~.

0307-04 Ventilating, air conditioning and refrigeration systems: Installation, service or repair, N.O.C.

Applies to contractors engaged in the installation, service, or repair of ventilating, air conditioning and refrigeration systems not covered by another classification (N.O.C.), including duct work at the job site in all types of residential and commercial settings. These services are generally performed by heating and ventilation contractors, refrigeration contractors, or sheet metal contractors. Work contemplated by this classification includes the fabrication, erection, installation and duct work performed at the job site. Materials include, but are not limited to~~((τ))~~:

● Air conditioning units~~((τ))~~;

● Air purification systems;

● Concrete pads;

● Fittings;

● Flat sheets of metal;

● Galvanized pipe;

● Hoods and protective metal covers;

● Hot water tanks;

● Preformed or bent duct portions;

● Refrigeration systems~~((, air purification systems, hoods and protective metal covers, hot water tanks, flat sheets of metal, vents, preformed or bent duct portions, vent collars and reels, thermostats, fittings, galvanized pipe, insulation wrap, and concrete pads))~~;

● Thermostats;

● Vent collars and reels.

This classification includes the installation or repair of built-in vacuum systems and air (pneumatic) tube systems, such as those at drive-up teller windows. Contractors who operate a sheet metal fabrication shop or who prefabricate the duct systems in a

shop away from the construction site are to be assigned classification 3404 for the shop fabrication work. When a contractor's business is assigned classification 3404 for shop operations, then classification 5206 "Permanent yard or shop" is no longer applicable to the contractor's business for the storage of materials or repair to equipment.

This classification excludes:

- Sheet metal fabrication shops which are to be reported separately in classification ((3402)) 3404;

- Installation or repair of furnace or heating systems which is to be reported separately in classification 0307-01; ((and))

- The installation of wood stoves which is to be reported separately in classification 0307-05.

Special note: This classification includes the installation of display areas or showrooms which provide prospective customers an opportunity to inspect the quality of workmanship and products carried by the contractor. Generally, displays or showrooms are installed where the contractors store their materials. It is common for contractors subject to this classification to sell ventilating and air conditioning equipment and materials, but the intent of these areas is not to sell products to walk-in customers. Sales of these products by a ventilating and air conditioning contractor are included in classification 0307. Classification 2009, 6309, or similar store classifications, are not to be assigned to a contracting business. If the conditions of the standard exception general reporting rule have been met, employees engaged exclusively in showing the display areas or showrooms to customers are to be assigned classification 6303 ((provided the conditions of the standard exception general reporting rule have been met)).

0307-05 Wood, pellet, or gas stove: Installation, service or repair

Applies to contractors engaged in the installation, service or repair of wood, pellet or gas stoves in all types of residential and commercial settings. Work contemplated by this classification includes the fabrication, installation and duct work performed at the job site. Materials include, but are not limited to ~~((, wood, gas or pellet stoves,))~~:

- Gas fireplace logs;

- Heater units;

- Inserts ~~((, heater units,))~~;

- Preformed or bent venting duct and pipe;

- Protective metal covers or hoods ~~((, gas fireplace logs, preformed or bent venting duct and pipe, or))~~;

- Vents ((and));

- Vent collars;

- Wood, gas or pellet stoves.

Contractors who operate a sheet metal fabrication shop or who prefabricate the duct systems in a shop away from the installation site are to be assigned classification 3402 for the shop fabrication work. When a contractor's business is assigned classification 3402 for the shop operations, then classification

5206, "Permanent yard or shop," is no longer applicable to the contractor's business for the storage of materials or repair to equipment.

This classification excludes wood stove and accessory stores which are to be reported separately in classification 6309; stove manufacturing which is to be reported separately in classification 3402; sheet metal fabrication shops which are to be reported separately in classification 3404; brick or masonry work which is to be reported separately in classification 0302; and the installation or repair of furnace or heating systems which is to be reported separately in classification 0307-01.

Special note: This classification includes the installation of display areas or showrooms which provide prospective customers an opportunity to inspect the quality of workmanship and products carried by the contractor. Generally, displays or showrooms are installed where the contractors store their materials. It is common for contractors subject to this classification to sell wood stove installation materials and accessories, but the intent of these areas is not to sell products to walk-in customers. Sales of these products by a wood stove installation contractor are included in classification 0307. Classifications 2009, 6309, or similar store classifications, are not to be assigned to a contracting business. Employees engaged exclusively in showing the display areas or showrooms to customers are to be assigned classification 6303 provided the conditions of the standard exception general reporting rule have been met.

AMENDATORY SECTION (Amending WSR 10-18-024, filed 8/24/10, effective 10/1/10)

WAC 296-17A-0510 Classification 0510.

0510-00 Wood frame building: Construction or alterations, N.O.C.

Applies to contractors engaged in wood frame building construction or alterations not covered by another classification (N.O.C.). For the purposes of this classification, wood frame building construction means buildings erected exclusively of wood or wood products. This classification includes all building framing activities done in connection with wood frame building construction including ~~((the))~~:

- Placement of roof trusses~~((~~r~~))~~;
- Sheathing roofs~~((~~r~~))~~;
- Installation of exterior building siding~~((~~r~~, and the))~~;
- Installation of exterior doors and door frames~~((~~. This classification also includes the~~))~~;
- Installation of windows, window frames, and skylights when performed by framing workers as part of the framing contract on a wood frame building~~((~~. This classification also includes the~~))~~;
- Erection of log home shells at customer's location.

The manufacturing of log homes in a permanent yard which includes peeling the logs, notching the logs with chainsaws, and assembly is to be reported in classification 1003-06.

This classification excludes all other phases of wood frame building construction not listed as part of the framing activities above such as, but not limited to((r)):

- Site preparation and excavation (0101);
- Overhead or underground utilities, asphalt work, or concrete work which is to be reported separately in the applicable classification;
- New landscape work (0301);
- Brick work (0302);
- Stucco work (0303);
- Plumbing work (0306);
- HVAC work (0307);
- Carpet and tile work (0502);
- Exterior painting (0504);
- Roof work (0507);
- Insulation work (0512);
- Interior finish carpentry - Interior doors, cabinets, fixtures or molding (0513);
- Installation of garage doors (0514);
- Installation of sheet metal siding, gutters, and nonstructural sheet metal patio covers/carports (0519);
- Interior painting (0521);
- Electrical work (0601) ((or)); and
- Wallboard installation, taping or texturing which are to be reported separately in the applicable classifications. For a more thorough description of the activities included and excluded from wood frame building construction, review the Construction Industry Guide.

Special note: Classification 0510 also includes wood frame building alterations or remodel work when the activity involves building new additions. The term "new additions" is defined as adding on to an existing wood frame building (upwards or outwards) in which the use of structural supports and main bearing beams is required. This is distinguishable from classification 0516 - Building repair or carpentry work that typically does not require the placement of structural supports or main bearing beams. The purpose of classification 0516 is to build or rebuild with nonstructural or bearing beams, or to replace an existing portion (including existing structural and bearing beams) of a wood frame building for appearances or as a result of deterioration to make it appear new again. Care should be exercised as the terminology to build, rebuild, remodel, construct or reconstruct is irrelevant to assignment of classification which should recognize what the project actually involves.

Guidelines:

- Altering all or part of an existing wood frame building by adding on new additions - 0510
- Constructing a new wood frame building that never existed - 0510

~~((Altering all or part of an existing wood frame building by adding on new additions - 0510))~~

● ~~Remodeling all or part of an existing wood frame building without adding on new additions - 0516~~

● ~~Altering all or part of an existing wood garage by adding on new additions - 0510~~

● ~~Altering the existing interior of a wood frame building by adding exterior additions - 0510~~

● ~~Constructing a new wood garage that never existed - 0510~~

● ~~Constructing, altering, or remodeling the interiors of nonwood frame buildings - 0516~~

● ~~Constructing a new wood carport or wood shed that never existed - 0510~~

● ~~Constructing or replacing a wood deck for any type of nonwood building - 0516~~

● ~~Constructing or replacing a wood deck on an existing wood house - 0516~~

● ~~Construction of a new wood deck by the framing contractor when a new wood house is being built - 0510~~

● ~~Installation of windows, window frames, and skylights when performed by framing workers as part of the framing contract of a wood frame building - 0510~~

● ~~Installation of wood or vinyl siding on a new or existing wood frame building - 0510~~

● ~~Installation of wood or vinyl siding on a new addition by the remodeling contractor - ((0510-02)) 0516-02~~

● ~~Installation of wood or vinyl siding on an existing structure by a remodeling contractor - 0516-00~~

~~((Constructing a new wood garage that never existed - 0510
Altering all or part of an existing wood garage by adding on new additions - 0510))~~

● ~~Rebuilding an existing wood carport or wood shed (all or part) with or without new additions - 0516~~

● ~~Remodeling all or part of an existing wood garage without adding on new additions - 0516~~

~~((Constructing a new wood carport or wood shed that never existed - 0510~~

~~Rebuilding an existing wood carport or wood shed (all or part) with or without new additions - 0516~~

~~Construction of a new wood deck by the framing contractor when a new wood house is being built - 0510~~

~~Constructing or replacing a wood deck on an existing wood house - 0516~~

~~Constructing or replacing a wood deck for any type of nonwood building - 0516~~

~~Altering the existing interior of a wood frame building by adding exterior additions - 0510~~

~~Remodeling the existing interior of a wood frame building without adding exterior additions - 0516~~

~~Constructing, altering, or remodeling the interiors of nonwood frame buildings - 0516~~

~~Installation of windows, window frames, and skylights when performed by framing workers as part of the framing contract of a~~

~~wood frame building - 0510.)~~ ● Remodeling the existing interior of a wood frame building without adding exterior additions - 0516.

0510-99 Wood frame building: Construction or alteration, N.O.C. (only to be assigned by the wood framing specialist)

Applies to framing contractors((~~τ~~)) who consider themselves to be independent contractors, have no employees, and have not elected owner coverage for themselves.

The purpose of assigning this classification is to allow the independent contractor the opportunity to be checked for "account in good standing" status for prime contractor liability.

Special note: Any contractor who hires employees or elects owner coverage is required to report in the applicable construction classification.

AMENDATORY SECTION (Amending WSR 07-01-014, filed 12/8/06, effective 12/8/06)

WAC 296-17A-1005 Classification 1005.

1005-02 Shake and/or shingle mills

Applies to establishments engaged in the operation and maintenance of a shake and/or shingle mill. Work contemplated by this classification includes receiving raw logs which they cut and split into shakes, shingles and ridge caps. A shake is a roofing or siding material having at least one surface with a natural grain textured split surface. A shingle is a roofing or siding material having sawn faces and backs and ((~~are~~)) of a standard thickness at the butt end and tapered finish at the other end. A ridge cap is produced from two pieces nailed together to form a "v" shape placed on the center line of a roof. Raw logs are temporarily stored in the yard. This classification may include operations such as, but not limited to((~~τ~~)):

- Loading raw logs onto a conveyor or log slip((~~τ~~))
- Cutting the log into rounds((~~τ~~))
- Splitting the rounds into blocks((~~τ~~))
- Feeding the blocks through a shake or shingle saw((~~τ~~))
- Grading ((~~and~~)) sorting, bundling, and stacking ((~~and storing of~~)) finished shakes, shingles and/or ridge caps.

Machinery and equipment includes, but is not limited to, log loaders, conveyors, log slips, overhead splitters, cut-off saws, shake saws, shingle saws, taper saws, head saws, pallet presses, and forklifts.

This classification excludes:

- Establishments engaged exclusively in the manufacturing of ridge caps or shims which are to be reported separately in classification 2903;
- All operations conducted in the woods, such as logging or the cutting and splitting of shake or shingle bolts, which are to

be reported separately in the applicable logging classification;

● Automated shake and shingle mills which are to be reported separately in classification 1002 provided the entire process to produce shakes and shingles uses automated processes at the mill site, and meets the requirements defined in WAC ((296-17-534; and all operations conducted in the woods, such as logging or the cutting and splitting of shake or shingle bolts, which are to be reported separately in the applicable logging classification)) 296-17A-1002.

AMENDATORY SECTION (Amending WSR 10-18-024, filed 8/24/10, effective 10/1/10)

WAC 296-17A-1501 Classification 1501.

1501-00 Counties and taxing districts, N.O.C. - All other employees

Applies to employees of counties and taxing districts, not covered by another classification (N.O.C.), who:

● Operate machinery or equipment, including transit bus drivers;

● Perform manual labor(, or who);

● Supervise a work crew performing manual labor such as custodial or maintenance(, and machinery or equipment operators including transit bus drivers).

This classification includes administrative personnel such as:

● Engineers, safety inspectors, and biologists who have field exposure(, and);

● Internal inventory and supply clerks.

For purposes of this classification, field exposure is defined as any exposure other than the normal travel to or from a work assignment.

This classification excludes:

● Clerical office and administrative employees who are to be reported separately in classification 5306;

● Electric light and power public utility districts which are to be reported separately in classification 1301;

● Firefighters who are to be reported separately in classification 6904;

● Hospital districts which are to be reported separately in classification 6105;

● Irrigation system public utility districts which are to be reported separately in classification 1507;

● Law enforcement officers who are to be reported separately in classifications 6905 and 6906, as appropriate;

● Port districts which are to be reported separately in classification 4201;

● Privately owned and operated bus or transit systems which are to be reported separately in classification 1407;

● School districts, library districts or museum districts

which are to be reported separately in classification 6103 or 6104;

● Water distribution or purification system public utility districts which are to be reported separately in classification 1507; (~~irrigation system public utility districts which are to be reported separately in classification 1507; port districts which are to be reported separately in classification 4201; school districts, library districts or museum districts which are to be reported separately in classifications 6103 or 6104; hospital districts which are to be reported separately in classification 6105; firefighters who are to be reported separately in classification 6904; law enforcement officers who are to be reported separately in classification 6905 and 6906, as appropriate; clerical office and administrative employees who are to be reported separately in classification 5306, and volunteers who are to be reported separately in classifications 6901 or 6906, as appropriate.~~)

● Volunteers who are to be reported separately in classification 6901 or 6906, as appropriate.

1501-01 Housing authorities, N.O.C. - All other employees

Applies to employees of housing authorities, not covered by another classification, who:

● Perform manual labor(~~(, or who)~~);

● Supervise a work crew performing manual labor such as custodial or maintenance, and machinery or equipment operators.

This classification includes all functional operations of a housing authority such as:

● Building and grounds maintenance;

● Inspection, maintenance and repairs, including minor structural repairs(~~(,)~~);

● Janitorial service(~~(, and building and grounds maintenance)~~).

Also included in this classification are:

● Administrative personnel such as engineers and safety inspectors who have field exposure;

● Internal inventory and supply clerks;

● Meter readers(~~(,)~~);

● Security personnel, other than those with law enforcement powers(~~(, administrative personnel such as engineers and safety inspectors who have field exposure, and internal inventory and supply clerks)~~).

For purposes of this classification, housing authorities are defined as nonprofit, public and political entities which serve the needs of a specific city, county or Indian tribe. The nature and objectives of some of the projects undertaken by housing authorities include providing decent, safe and sanitary living accommodations for low income persons, or providing group homes or halfway houses to serve developmentally or otherwise disabled persons or juveniles released from correctional facilities. A housing authority has the power to:

● Prepare, carry out, lease and operate housing facilities;
(~~(to)~~)

● Provide for the construction, reconstruction, improvement,

alteration or repair of any housing project; ~~((to))~~

- Sell or rent dwellings forming part of the project to or for persons of low income; ~~((to))~~

- Acquire, lease, rent or sell or otherwise dispose of any commercial space located in buildings or structures containing a housing project; ~~((to))~~

- Arrange or contract for the furnishing of the units; ~~((and to))~~

- Investigate into the means and methods of improving such conditions where there is a shortage of suitable, safe and sanitary dwelling accommodations for persons of low income.

This classification excludes:

- Clerical office and administrative employees who are to be reported separately in classification 5306;

- New construction or major alteration activities which are to be reported separately in the appropriate construction classifications; ~~((clerical office and administrative employees who are to be reported separately in classification 5306;))~~

- Security personnel with law enforcement powers who are to be reported separately in classification 6905; ~~((and))~~

- Volunteers who are to be reported separately in classifications 6901 or 6906, as appropriate.

1501-08 Native American tribal councils - All other employees

Applies to employees of Native American tribal councils who perform manual labor, or who supervise a work crew performing manual labor such as custodial or maintenance, and machinery or equipment operators. This classification includes:

- Administrative personnel such as engineers, safety inspectors, and biologists who have field exposure ~~((and))~~;

- Internal inventory and supply clerks of the tribal council.

For purposes of this classification, field exposure is defined as any exposure other than the normal travel to and from a work assignment.

This classification excludes:

- Clerical office and administrative employees who are to be reported separately in classification 5306;

- Electric light and power public utility districts which are to be reported separately in classification 1301; ~~((water distribution or purification system public utility districts which are to be reported separately in classification 1507; irrigation system public utility districts which are to be reported separately in classification 1507;))~~

- Firefighters who are to be reported separately in classification 6904;

- Hospital districts which are to be reported separately in classification 6105;

- Irrigation system public utility districts which are to be reported separately in classification 1507;

- Law enforcement officers who are to be reported separately in classifications 6905 and 6906;

- New construction or reconstruction activities which are to be reported separately in the appropriate construction

classification;

● School districts, library districts or museum districts which are to be reported separately in classification(~~(s)~~) 6103 or 6104; (~~hospital districts which are to be reported separately in classification 6105; firefighters who are to be reported separately in classification 6904; law enforcement officers who are to be reported separately in classifications 6905 and 6906; new construction or reconstruction activities which are to be reported separately in the appropriate construction classification; clerical office and administrative employees who are to be reported separately in classification 5306.~~)

● Water distribution or purification system public utility districts which are to be reported separately in classification 1507.

Special notes: Housing authorities operating under the name of, and for the benefit of, a particular tribe are not exempt from mandatory coverage. These housing authorities are federally funded and are not owned or controlled by a tribe.

Only those tribal operations which are also provided by county governments are subject to classification 1501. (~~The following~~) Some activities(~~(, such as)~~) are considered to be normal operations to be included in this classification. These include, but are not limited to(~~(, visiting nurses and home health care, grounds keepers, building maintenance, park maintenance, road maintenance, and)~~):

● Building maintenance;

● Garbage and sewer works(~~(, are considered to be normal operations to be included in this classification)~~);

● Grounds keepers;

● Park maintenance;

● Road maintenance;

● Visiting nurses and home health care.

All other tribal council operations which are not normally performed by a county government shall be assigned the appropriate classification for the activities being performed.

(~~The following~~) Some operations(~~(, such as)~~) are outside the scope of classification 1501 and are to be reported separately in the applicable classifications. These include, but are not limited to(~~(,)~~):

● Bingo parlors;

● Casinos;

● Fish/shellfish hatcheries;

● Food banks;

● Gift shops;

● Grocery stores;

● Head Start programs;

● Liquor stores;

● Logging;

● Meals on wheels(~~(, bingo parlors, casinos, liquor stores,)~~);

● Motels/hotels;

● Restaurants;

● Tobacco stores(~~(, grocery stores, food banks, gift shops, restaurants, motels/hotels, Head Start programs, fish/shellfish~~

~~hatcheries, logging, and))~~;

~~• Tree planting/reforestation ((are outside the scope of classification 1501 and are to be reported separately in the applicable classifications)).~~

1501-09 Military base maintenance, N.O.C.

Applies to establishments((~~τ~~)) not covered by another classification (N.O.C.), engaged in providing all support operations and services on a military base on a contract basis. Such services include, but are not limited to((~~τ~~)):

- Data processing((~~τ~~));
- Photography((~~τ~~));
- Mail delivery (on post and to other military facilities)((~~τ~~));
- Hotel/motel services((~~τ~~));
- Mess halls((~~τ~~));
- Recreational facilities((~~τ~~));
- Grounds and building maintenance((~~τ~~));
- Vehicle maintenance((~~τ~~, and may also include the));
- Maintenance of such facilities as water works, sewer treatment plants and roads.

This classification excludes:

• New construction or construction repair projects which are to be reported separately in the applicable construction classification for the work being performed;

• Contracts for specific activities on a military base such as, but not limited to, building maintenance, club or mess hall operations, or vehicle maintenance, which are to be reported separately in the applicable classification for the work being performed;

• Firefighters who are to be reported separately in classification 6904;

• Law enforcement officers who are to be reported separately in classification 6905; ((~~and~~))

• Clerical office and administrative employees who are to be reported separately in classification 5306.

Special note: Classification 1501-09 is to be assigned to an establishment only when **all** support services on a military base are being provided by the contractor. Care should be taken when assigning classification 1501-09 to firms whose military support services include loading, unloading, repair or construction of vessels, or the repair of buildings or structures used for such activities as that firm may be subject to federal maritime law.

1501-20 Community action organizations - All other employees N.O.C.

Applies to organizations performing an array of services to support the local community and citizens in need. The services provided by community action organizations may include, but are not limited to:

- Child care; after school care;
- Alternative schools; in home chore services;
- Employment or independence training((~~τ~~));
- Counseling and assistance;

- Drug and alcohol recovery programs;
- Decent, safe and sanitary living accommodations for low-income or needy citizens;
- Transitional or emergency housing; weatherization;
- Food and clothing banks;
- Meals; ((or))
- Medical services.

This classification applies to employees of community action organizations N.O.C. (not otherwise classified) who perform manual-type labor, or who supervise a work crew performing manual labor. Work in this classification includes, but is not limited to:

- Cooks((r))i
- Food banks((r))i
- Drivers((r))i
- Janitorial or maintenance and repair work((r—or))
weatherization services.

Note: Businesses providing only one service described in this class may be assigned the classification applicable to the service provided. If all conditions of the general reporting rules have been met, standard exception classifications may apply.

Excluded from this risk classification ((is)) are:

- New construction or major alteration activities which are to be reported separately in the appropriate construction classifications;

- Office employees who work exclusively in an administrative office environment who are to be reported in classification 4904-20;

- Professional or administrative employees who may also have duties outside of the office who are to be reported in classification 5308-20;

- Chore workers/home service workers who are to be reported in classification 6511-20;

- Housing authorities which are to be reported in 1501-01 and 5306-26;

- Welfare special works programs which are to be reported in 6505;

- Work activity centers which are to be reported in 7309;
((and))

- Volunteers who are to be reported in classification 6901.

See classifications 5308-20 and 4904-20 for other community action operations.

AMENDATORY SECTION (Amending WSR 10-18-024, filed 8/24/10, effective 10/1/10)

WAC 296-17A-4904 Classification 4904.

4904-00 Clerical office, N.O.C.

Applies to those employees whose job duties and work

environment meet *all* the conditions of the general reporting rules covering clerical office standard exception employees who are not covered by another classification (N.O.C.) assigned to their employer's account. Duties of clerical office personnel contemplated by this classification are limited to:

- Answering telephones((~~r~~));
- Creating or maintaining computer software, technical drafting;
- Creating or maintaining financial, employment, personnel or payroll records;
- Handling correspondence((~~, creating or maintaining financial, employment, personnel or payroll records,~~));
- Composing informational material on a computer((~~, creating or maintaining computer software, and technical drafting~~)).

Special note: When considering this classification, care must be taken to look beyond titles of employees. Employees may or may not qualify for this classification with occupational titles such as, but not limited to((~~r~~)):

- Cashiers((~~r~~));
- Clerks((~~, or~~));
- Ticket sellers((~~, may or may not qualify for this classification~~)).

This is a restrictive classification; the qualifying factor is that all the conditions of the general reporting rules covering standard exception employees have been met.

4904-13 Clerical office: Insurance companies, agents or brokers

Applies to clerical office employees of insurance companies, including insurance agents or brokers who perform duties exclusively of clerical nature and without an interchange of labor between clerical and nonclerical duties. This classification is limited to duties defined as:

- Assisting walk-in customers;
- Handling correspondence such as the preparation of insurance policies and billing;
- Maintaining personnel and payroll records;
- Performing the necessary computer work;
- Responding to telephone inquiries((~~, assisting walk-in customers, handling correspondence such as the preparation of insurance policies and billing,~~));
- Receiving and processing payments and invoices((~~, maintaining personnel and payroll records, and performing the necessary computer work~~)).

Special note: Individuals performing duties as an agent, broker, or solicitor (and ((~~hold~~)) holding a license as issued by the office of the insurance commissioner) are exempt from coverage as specified in RCW 51.12.020(11) and 48.17.010((~~, 48.17.020, and 48.17.030~~)). To elect voluntary coverage these individuals must submit a completed optional coverage form to the department. In addition, care should be exercised to determine if the insurance company employs individuals such as receptionists, bookkeepers, or claims clerks who perform clerical duties which may include the incidental taking of insurance applications and receiving premiums

in the office of an agent or broker. Such individuals may or may not hold a license as issued by the office of the insurance commissioner, and are not deemed to be a solicitor, agent or broker when compensation is not related to the volume of such applications, insurance, or premiums. In these instances, the clerical individuals fall under mandatory workers' compensation coverage, and do not meet the requirements to be exempt from coverage as specified in RCW 51.12.020(11).

4904-17 Clerical office: Employee leasing companies

Applies to clerical office employees of employee leasing companies. This classification requires that clerical office employees perform duties exclusively of a clerical nature, without an interchange of labor between clerical and nonclerical duties, and that these duties be performed in an area or areas separated from the operative hazards of the business. This classification is limited to duties defined as:

- Handling correspondence such as preparing and processing billing statements and forms;

- Maintaining personnel and payroll records;

- Receptionist and administrative duties;

- Responding to telephone inquiries(~~(, receptionist and administrative duties, handling correspondence such as preparing and processing billing statements and forms, maintaining personnel and payroll records, and)~~);

- Performing the necessary computer entry work.

Special note: This is a standard exception classification and is not to be assigned unless all the conditions of the general reporting rule covering clerical office standard exception employees have been met.

4904-20 Community action organizations - Clerical office employees

Applies to organizations performing an array of services to support the local community and citizens in need. The services provided by community action organizations include:

- After school care;

- Alternative schools;

- Child care; (~~after school care; alternative schools; in-home chore services;~~)

- Counseling and assistance;

- Decent, safe and sanitary living accommodations for low-income or needy citizens;

- Drug and alcohol recovery programs;

- Employment or independence training(~~(, counseling and assistance; drug and alcohol recovery programs; decent, safe and sanitary living accommodations for low-income or needy citizens)~~);

- Food and clothing banks;

- In-home chore services;

- Meals;

- Medical services;

- Transitional or emergency housing;

- Weatherization(~~(, food and clothing banks; meals; medical services)~~).

This classification includes employees whose work duties include administrative office work such as:

- Answering phones((7))i
- Completing correspondence and forms((7))i
- Reception work((7))i
- Computer work((7))i
- Maintaining financial, personnel and payroll records((7))i
- Conducting meetings((7))i
- Providing counseling services within the offices of the organization.

All work is performed exclusively in an office environment where no other types of work are conducted, and the office is separated from any other work activity by walls, partitions, or other physical barriers. Work performed outside of the office is limited to banking or post office type duties performed by workers who qualify for this classification. A worker's reported hours may not be divided between this classification and any other risk classifications.

Excluded from this risk classification are all other employees including:

● Administrative employees whose duties are not performed exclusively in an administrative office, who are to be reported in risk classification 5308-20;

● Chore workers/home service workers who are to be reported in classification 6511-20;

● Employees who perform labor such as food bank operations, driving, weatherization, janitorial, property management, maintenance and repair work which are to be reported in risk classification 1501-20;

● ~~Medical, dental or nursing professionals((7) and administrative employees whose duties are not performed exclusively in an administrative office, who are to be reported in risk classification 5308-20; chore workers/home service workers who are to be reported in 6511-20; employees who perform labor such as food bank operations, driving, weatherization, janitorial, property management, maintenance and repair work which are to be reported in risk classification 1501-20));~~

● Housing authorities which are to be reported in 1501-01 and 5306-26;

● Volunteers who are to be reported separately in classification 6901;

● Welfare special works programs which are to be reported in 6505;

● Work activity centers which are to be reported in 7309((7 and volunteers who are to be reported separately in classification 6901)).

See classifications 1501-20 and 5308-20 for other community action operations.

WAC 296-17A-5301 Classification 5301.

5301-10 Accounting or bookkeeping services

Applies to establishments engaged in providing general accounting or bookkeeping services to others. Types of services contemplated by establishments subject to this classification include, but are not limited to (~~(, auditing, tax preparation, medical or dental claims processing and billing, and/or advisory services. This classification includes all employments such as, but not limited to, clerical office, outside sales, and personnel who travel from one office to another)~~):

- Auditing;
- Tax preparation;
- Medical or dental claims processing and billing;
- Advisory services.

This classification includes:

- Clerical office;
- Outside sales, and personnel who travel from one office to another.

This classification excludes establishments engaged primarily in management consultant services that are not otherwise classified, which are to be reported separately in classification 5301-12.

Special note: This classification is limited to employers engaged in such services being provided to the general public. This is a services only classification and does not include retailing or store operations, nor is this classification to be assigned to employers setting up separate business operations to manage other commonly owned or operated business undertakings unless coincidentally the other operations are also subject to this classification.

5301-11 Law firms

Applies to establishments engaged in providing legal services to others. Law firms may specialize in one or more areas of law. This classification includes clerical office and outside sales personnel who travel from one office environment to another.

Special note: This is a services only classification and does not include retailing or store operations, nor is this classification to be assigned to employers setting up separate business operations to manage other commonly owned or operated business undertakings unless coincidentally the other operations are also subject to this classification.

5301-12 Management consultant services, N.O.C.

Applies to establishments engaged in providing management consulting services not covered by another classification (N.O.C.). Management consultants typically will observe and analyze (~~(organizational structures, work processes or work flows, mail distribution, computer or communication systems, and planning or development of related business needs)~~):

- Computer or communication systems;
- Mail distribution;
- Organizational structures;
- Planning or development of related business needs;
- Work processes or work flows.

After a thorough analysis, consultants usually prepare a written report for the customer which identifies problem areas and/or recommends improvements to processes or equipment. Consultants may remain to oversee the implementation of the recommended improvements. Consultants subject to this classification do not sell any product they have recommended although they may act as an agent for their client in purchasing the product. Consulting projects vary from client to client depending upon the contract. Included within this classification are businesses that provide similar consultative services such as, but not limited to (~~(, advertising agencies, employer representative organizations, public relations companies, mortgage brokers and financial advisers who do not make purchases on behalf of their clients)~~):

- Advertising agencies;
- Employer representative organizations;
- Mortgage brokers and financial advisers who do not make purchases on behalf of their clients;
- Public relations companies.

This classification includes clerical office staff, outside sales personnel and other staff who travel from one office to another.

This classification excludes businesses that perform computer consulting for others, which is to be reported in classification 5302.

Special note: This classification is limited to employers engaged in such services being provided to the general public. This is a services only classification and does not include retailing or store operations, nor is this classification to be assigned to employers setting up separate business operations to manage other commonly owned or operated business undertakings unless coincidentally the other operations are also subject to this classification.

5301-13 Credit bureaus; collection agencies

Applies to establishments that are licensed to provide collection and/or credit investigation services to others. Services include, but are not limited to (~~(, the collection of NSF checks or delinquent debts owed to clients of the collection agency and checking the credit backgrounds of their client's potential customers.)~~):

- Checking the credit backgrounds of their client's potential customers;
- Collection of NSF checks or delinquent debts owed to clients of the collection agency.

If debts are not collected, the service agency may initiate legal proceedings against the debtor. This classification includes clerical office and outside sales personnel, and other staff who

travel from one office to another.

This classification excludes establishments engaged in providing process and legal messenger services which are to be reported separately in classification 6601.

5301-14 Employment agencies

Applies to establishments that are licensed to provide employment services for others. Clients of employment agencies may be persons seeking employment or companies looking for employees. Employment agencies usually conduct preliminary interviews with candidates for positions prior to referring them to their client companies for interviews. Generally, establishments subject to this classification place people in permanent positions. This classification includes clerical office and outside sales personnel, and staff who travel from one office to another.

This classification excludes:

- Employees of a temporary help agency who are assigned to work in the administrative or branch offices of the agency who are to be reported separately in classification 7104 (~~and~~);

- Employees of a temporary help agency who are assigned on a temporary basis to its customers who are to be reported separately in the appropriate temporary help classification.

5301-15 Court reporting services

Applies to establishments engaged in providing court reporting services to others. Court reporters record verbatim testimony presented in court proceedings, depositions, public hearings or meetings. The most frequently used method to record testimony is by stenotype machine, although it may be recorded by voice recording on audio tape, or by manual shorthand. Transcription of the recorded material may be performed by the court reporter or by "note readers" or typists. The majority of court reporters today use computer-aided transcription systems. Court reporters may also offer notary public services for their clients. This classification includes clerical office and staff who travel from one office to another.

5301-16 Service and professional organizations

Applies to establishments engaged in protecting or furthering the interest of their members and/or the general public. Many of these operate as nonprofit organizations. Service and professional organizations may perform one or many of the following activities: (~~Maintain a membership directory; collect membership dues; publish a newsletter; sponsor educational training programs; administer certification tests; provide job placement assistance; award scholarships; offer insurance programs; research and interpret local, state, and federal regulations and apprise members of the results; manage promotional marketing programs; organize fund raising campaigns; perform charitable community services; sponsor athletic leagues and tournaments; host conventions; disburse funds; perform collective bargaining; arbitrate disputes; provide counseling, adoption, and advocacy services; lobby the legislature; compile, review, and disseminate informational data; operate a tourist information center; issue vehicle license registrations,~~

~~plates, decals, and certificates of title.))~~

- Administer certification tests;
- Arbitrate disputes;
- Award scholarships;
- Collect membership dues;
- Compile, review, and disseminate informational data;
- Disburse funds;
- Host conventions;
- Issue vehicle license registrations, plates, decals, and certificates of title;
- Lobby the legislature;
- Manage promotional marketing programs;
- Maintain a membership directory;
- Offer insurance programs;
- Operate a tourist information center;
- Organize fund-raising campaigns;
- Perform charitable community services;
- Perform collective bargaining;
- Provide counseling, adoption, and advocacy services;
- Provide job placement assistance;
- Publish a newsletter;
- Research and interpret local, state, and federal regulations and apprise members of the results;
- Sponsor athletic leagues and tournaments;
- Sponsor educational training programs.

Also included in this classification are Economic Development Councils, Boards, or Associations. These nonprofit organizations provide economic consulting services and related statistics to government and industry in the promotion of economic stability, and recruit businesses ((who)) that will create jobs and provide loans from the grant funds they manage. This classification includes clerical office and outside sales personnel who travel from one office environment to another.

This classification excludes ((~~labor unions and employee representative associations which are to be reported separately in classification 6503, and the collection of donated items by truck which is to be reported separately in classification 1101~~)):

- Collection of donated items by truck which is to be reported separately in classification 1101;
- Labor unions and employee representative associations which are to be reported separately in classification 6503.

Special note: If a charitable organization subject to classification 5301 operates a retail store for the sale of donated items, the collection of those items by truck, and all store operations, are to be reported separately in classification 6504.

5301-18 Telephone answering services

Applies to establishments engaged in providing telephone answering services for others. Customers include, but are not limited to ((~~, medical professionals, attorneys, private businesses, and individuals~~)):

- Attorneys;
- Medical professionals;

- Private businesses;
- Individuals.

Most answering services today use computerized communications systems to identify company names when answering calls for various companies, obtain correct information about the company to respond to questions, record and relay accurate messages in a timely manner. Related services often offered by telephone answering service companies include, but are not limited to (~~(, voice mail or paging, rental of office space, telemarketing, dispatching, monitoring alarm systems, placing reminder calls, and scheduling appointments for customers))~~);

- Dispatching;
- Monitoring alarm systems;
- Placing reminder calls;
- Rental of office space;
- Scheduling appointments for customers;
- Telemarketing;
- Voice mail or paging.

This classification includes clerical office personnel and staff who travel from one office to another.

5301-19 Travel agencies

Applies to establishments engaged in providing travel arrangement services for others. Travel agencies coordinate all types of travel arrangements for their clients through (~~(air, cruise, train, or bus lines, hotels, motels, or resorts, car rental agencies, travel insurance companies, and related travel providers))~~);

- Air;
- Bus lines;
- Car rental agencies;
- Cruise;
- Hotels;
- Motels;
- Related travel providers;
- Resorts;
- Train;
- Travel insurance companies.

Services vary and could include (~~(delivery of tickets and itineraries to clients, booking reservations and selling tickets for tours, excursions, or other entertainment events, or arrangement of special needs for disabled or elderly travelers))~~);

- Arrangement of special needs for disabled or elderly travelers;
- Booking reservations;
- Delivery of tickets and itineraries to clients;
- Selling tickets for tours, excursions, or other entertainment events.

This classification includes clerical office and sales staff who travel from one office to another.

5301-21 Word processing or secretarial services

Applies to establishments engaged in providing word processing

or secretarial services to others. Services include, but are not limited to(~~(, desktop publishing, dictation and transcription services, typing/compiling reports, proposals, resumes, or correspondence, sending faxes, and making copies of documents)~~):

- Desktop publishing;
- Dictation and transcription services;
- Making copies of documents;
- Typing/compiling reports, proposals, resumes, or correspondence;
- Sending faxes.

A pickup and delivery service may be offered. This classification includes clerical office and outside sales personnel who travel from one office environment to another.

Special note: This classification is limited to employers engaged in such services being provided to the general public. This is a services only classification and does not include retailing or store operations, nor is this classification to be assigned to employers setting up separate business operations to manage other commonly owned or operated business undertakings unless coincidentally the other operations are also subject to this classification.

AMENDATORY SECTION (Amending WSR 10-18-024, filed 8/24/10, effective 10/1/10)

WAC 296-17A-5308 Classification 5308.

5308-20 Community action organizations - Professional services and administrative employees

Applies to organizations performing an array of services to support the local community and citizens in need. The services provided by community action organizations include: (~~(Child care; after school care; alternative schools; in-home chore services; employment or independence training, counseling and assistance; drug and alcohol recovery programs; decent, safe and sanitary living accommodations for low-income or needy citizens; transitional or emergency housing; weatherization; food and clothing banks; meals; medical services.)~~)

- After school care;
- Alternative schools;
- Child care;
- Decent, safe and sanitary living accommodations for low-income or needy citizens;
- Drug and alcohol recovery programs;
- Employment or independence training, counseling and assistance;
- Food and clothing banks;
- In-home chore services;
- Meals;

- Medical services;
- Transitional or emergency housing;
- Weatherization.

This classification applies to professional services and administrative employees. Work duties in this classification are not performed exclusively in an administrative office environment. Travel may be necessary to perform work at an alternate work site for appointments with clients, patients, meetings, presentations, agency promotions, or other required out-of-office administrative type work. Work performed in this classification may include, but is not limited to(~~(, counselors or educators for various programs, medical, dental and nursing services; child care professionals or teachers, program coordinators and directors. Also included are estimators and project managers who do not supervise a work crew or perform any type of labor))~~):

- Child care professionals or teachers;
- Counselors or educators for various programs;
- Estimators and project managers who do not supervise a work crew or perform any type of labor;
- Medical, dental and nursing services;
- Program coordinators and directors.

Excluded from this risk classification is any manual labor or supervision of a work crew that performs manual labor, construction or maintenance work, work in a food bank, delivery, or other similar work which is to be reported in risk classification 1501-20; chore workers/home service workers who are to be reported in 6511-20; office employees who work exclusively in an administrative office environment who are to be reported in risk classification 4904-20; housing authorities which are to be reported in 1501-01 and 5306-26; welfare special works programs which are to be reported in 6505; work activity centers which are to be reported in 7309; and volunteers who are to be reported in risk classification 6901.

See classifications 1501-20 and 4904-20 for other community action operations.

Note: Businesses providing one of the services described in this class are to be assigned the classification applicable to the service provided. If all conditions of the general reporting rules have been met, standard exception classifications may apply.

AMENDATORY SECTION (Amending WSR 09-16-107, filed 8/4/09, effective 1/1/10)

WAC 296-17A-6103 Classification 6103.

6103-01 Schools: Academic, K-12 - Clerical office, sales personnel, teachers, N.O.C. and administrative employees

Applies to clerical office, sales personnel and administrative employees such as principals, assistant principals, receptionists,

secretaries, counselors, school nurses, payroll and bookkeeping personnel, and teachers or teachers' aides of establishments engaged in operating public or private academic school facilities, K-12 (kindergarten level through grade 12) and the state schools for the blind and deaf.

This classification excludes all other types of employees in connection with the school facilities such as, but not limited to, cooks, bus drivers, custodians, maintenance personnel and grounds keepers, and teachers or teachers' aides who are exposed to machinery hazards such as a wood shop, metal shop, print shop, auto shop, and driver training instructors who are to be reported separately in classification 6104.

6103-02 Schools: Trade or vocational - Clerical office, sales personnel, teachers, N.O.C. and administrative employees

Applies to clerical office, sales personnel and administrative employees such as deans, directors, assistant directors, receptionists, secretaries, counselors, payroll and bookkeeping personnel, and professors or instructors of establishments engaged in operating trade or vocational school facilities. These types of schools provide specialized training and instruction to prepare students for occupations in the chosen fields. Often these facilities will coordinate on-the-job training with employers as well as assist students in finding employment.

This classification excludes all other types of employees in connection with the school facilities such as, but not limited to, cooks, drivers, custodians, maintenance personnel and grounds keepers, and professors or instructors who are exposed to machinery hazards such as a wood shop, metal shop, print shop and auto shop who are to be reported separately in classification 6104.

6103-03 Libraries, N.O.C. - Clerical office, sales personnel, teachers, N.O.C. and administrative employees

Applies to clerical office, sales personnel and administrative employees such as librarians, assistant librarians, receptionists, secretaries, and payroll and bookkeeping personnel of establishments engaged in operating library facilities not covered by another classification (N.O.C.). These types of facilities maintain a wide selection of reading materials such as books, journals, articles, magazines, publications, newspapers, and audio-visual or micrographic materials.

This classification excludes all other types of employees such as, but not limited to, custodians, maintenance personnel and grounds keepers, drivers, and storage room workers who are to be reported separately in classification 6104.

**6103-04 Churches - Clerical office, sales personnel, teachers, N.O.C. and administrative employees
Bell ringers**

Applies to clerical office, sales personnel and administrative employees such as pastors, priests, reverends, clergymen, ushers, receptionists, secretaries, counselors, payroll and bookkeeping personnel, and instructors of establishments engaged in operating church facilities for members of a religious congregation to meet

and worship on a daily or weekly basis. Other services provided include, but are not limited to, sermons, rites, counseling, baptisms, weddings, funerals, bible school, and child care during church services and events. When a church is also operating a school facility, the church classifications are to be assigned for both operations. This classification also applies to bell ringers for charitable organizations.

This classification excludes all other types of employees in connection with the church facilities such as, but not limited to, custodians, maintenance personnel and grounds keepers, and drivers who are to be reported separately in classification 6104.

6103-05 Museums, N.O.C. - Clerical office, sales personnel, teachers, N.O.C. and administrative employees

Applies to clerical office, sales personnel and administrative employees such as directors, assistant directors, buyers, coordinators, tour guides, receptionists, secretaries, and payroll and bookkeeping personnel of establishments engaged in operating museum facilities not covered by another classification (N.O.C.). Museums maintain a wide variety of artifacts, art, statues, sculptures, and other exhibit works.

This classification excludes all other types of employees such as, but not limited to, custodians, maintenance personnel and grounds keepers (including exhibit set-up), drivers, packers, and warehousemen who are to be reported separately in classification 6104.

6103-06 Day nurseries or child day care centers - Clerical office, sales personnel, teachers, N.O.C. and administrative employees

Applies to clerical office, sales personnel, and administrative employees such as teachers, teachers' aides and nurses of establishments engaged in operating day nurseries or day care centers for infants, toddlers, and children, or in providing baby-sitting services. Employees will instruct children in activities designed to promote social, physical, and intellectual growth in preparation for primary school. Most day care centers provide breakfast and lunch.

This classification excludes all other types of employees such as, but not limited to, custodians, cooks (see special note below), maintenance personnel and grounds keepers, and drivers who are to be reported separately in classification 6104.

Special note: This classification allows preparation, service, and clean up associated with a snack menu in facilities with a refrigerator and/or microwave oven. Snacks, such as crackers, fruits, and prepackaged foods may be prepared and served. Preparation, service, and clean up associated with a full menu using ovens are to be reported in classification 6104-06. If required records are maintained, employees who have duties that fall into classifications 6103 and 6104 may split hours between the classifications. If these records have not been maintained, all hours must be reported in classification 6104.

6103-10 Flight instructions - Clerical office, sales personnel, classroom teachers, N.O.C. and administrative employees

Applies to clerical office, sales personnel, classroom instructors, and administrative employees of establishments engaged in providing classroom instruction to student pilots in flight procedures and techniques. Flight instructors explain various aircraft components and instruments for controlling aircraft during maneuvers, and, using flight simulators, demonstrate procedures such as, but not limited to, take-offs and landings.

This classification excludes all other types of employees such as, but not limited to, custodians, maintenance personnel and grounds keepers and drivers who are to be reported separately in classification 6104 and in-air flight instructors outside the classroom who are to be reported separately in the classification 6803.

Special note: Reporting rules are outlined in the division of worker hours provision in the general rules.

6103-11 Schools: N.O.C. - Clerical office, sales personnel, classroom teachers, N.O.C. and administrative employees

Applies to classroom instructors, clerical office, sales personnel and administrative employees such as directors and assistant directors, coordinators, instructors, receptionists, secretaries, counselors, payroll and bookkeeping personnel of establishments engaged in providing specialized classroom instruction to students in schools which are not covered by another classification (N.O.C.). Schools include, but are not limited to, dance, modeling, music, driving, cooking, first aid, and schools for coaches. Modeling and dance schools emphasize poise, balance, facial gestures, self-confidence, and counseling in wardrobe and make-up. Music schools emphasize the disciplines of playing various instruments. Driving schools concentrate on the rules, principles, and coordination needed to drive safely, using textbooks, audiovisuals, and driving simulators.

This classification excludes all other types of employees in connection with the specialized school facilities such as, but not limited to, custodians, maintenance personnel, grounds keepers, and ballet dancers and instructors who perform activities not as part of a classroom environment who are to be reported separately in classification 6104 and driving instructors outside of the classroom who are to be reported separately in classification 6301.

6103-12 Officials for amateur athletic or cultural events, N.O.C. (~~(-clerical office, teachers, N.O.C.)~~) and administrative employees

Applies to (~~(clerical office employees,)~~) administrative employees(~~(7)~~) and event officials of establishments engaged in providing officials such as, but not limited to, umpires or referees for amateur athletic or cultural events sponsored by schools or communities. Events include, but are not limited to, sports, spelling bees, debates, and musical competitions.

6103-13 Longshore and stevedore trainees, N.O.C

Applied to clerical office employees, administrative employees, and stevedore trainees of an establishment engaged in training longshore and stevedore trainees in a classroom

environment.

Special note: Any longshore or stevedore activities conducted outside of the classroom on a dock, or ship, or adjacent to navigable waters will almost always be covered by the Longshore Harbor Workers' Compensation Act (LHWCA) and will not be covered by the state fund.

AMENDATORY SECTION (Amending WSR 07-01-014, filed 12/8/06, effective 12/8/06)

WAC 296-17A-6104 Classification 6104.

6104-01 Schools: Academic, K-12 - All other employments, N.O.C.

Applies to all other employees of public or private academic schools K-12 (kindergarten level through grade 12) and the state schools for the blind and deaf. All other in this classification is defined as employees such as, but not limited to, cooks, bus drivers, custodians, maintenance personnel and grounds keepers, and teachers or teachers' aides who are exposed to machinery hazards such as wood shop, metal shop, print shop, auto shop, and driver instructors.

This classification excludes clerical office, sales personnel and administrative employees such as principals, assistant principals, receptionists, secretaries, counselors, payroll and bookkeeping personnel, and teachers or teachers' aides who have no exposure to machinery hazards who are to be reported separately in classification 6103.

6104-02 Schools: Trade or vocational - All other employments, N.O.C.

Applies to all other employees of trade or vocational schools. All other in this classification is defined as employees such as, but not limited to, cooks, drivers, driving instructors, custodians, maintenance personnel and grounds keepers, and teachers and teachers' aides who are exposed to machinery hazards such as, but not limited to, those in wood shop, metal shop, automotive shops, and plumbing or electrical work. Vocational or trade schools provide specialized training and instruction to prepare students for occupations in their chosen field. Often these facilities will coordinate on-the-job training and assist students in finding employment.

This classification excludes clerical office, sales personnel and administrative employees such as deans, directors, assistant directors, receptionists, secretaries, counselors, payroll and bookkeeping personnel and teachers or teachers' aides who have no exposure to machinery hazards who are to be reported separately in classification 6103.

6104-03 Libraries, N.O.C. - All other employments, N.O.C.

Applies to all other employees of library facilities which are

not covered by another classification (N.O.C.). All other in this classification is defined as employees such as, but not limited to, custodians, maintenance personnel and grounds keepers, drivers, and storage room workers. Libraries maintain a wide selection of reading materials such as books, journals, articles, magazines, publications, newspapers, and audio-visual or micrographic materials.

This classification excludes clerical office, sales personnel and administrative employees such as librarians, assistant librarians, receptionists, secretaries, and payroll and bookkeeping personnel who are to be reported separately in classification 6103.

6104-04 Churches - All other employments, N.O.C.

Applies to all other employees of churches. All other in this classification is defined as employees such as, but not limited to, custodians, maintenance personnel, grounds keepers, and drivers. Services offered by a church include, but are not limited to, providing a place for members of a religious congregation to meet and worship on a daily or weekly basis, sermons, rites, counseling, baptisms, weddings, funerals, bible school, child care during church services and events.

This classification excludes clerical office, sales personnel and administrative employees such as pastors, priests, reverends, clergymen, ushers, receptionists, secretaries, counselors, payroll and bookkeeping personnel, and instructors who are to be reported separately in classification 6103.

6104-05 Museums, N.O.C - All other employments, N.O.C.

Applies to all other employees of establishments engaged in operating museum facilities not covered by another classification (N.O.C.). All other in this classification is defined as employees such as, but not limited to, custodians, maintenance personnel and grounds keepers (including exhibit set-up), drivers, packagers, and warehousemen. Museums maintain a wide selection of artifacts, art, statues, sculptures, and other exhibit works.

This classification excludes clerical office, sales personnel and administrative employees such as museum directors, assistant museum directors, buyers, coordinators, tour guides, receptionists, secretaries, and payroll and bookkeeping personnel who are to be reported separately in classification 6103.

6104-06 Day nurseries or child day care centers - All other employments, N.O.C.

Applies to all other employees of establishments engaged in operating day nurseries or day care centers for infants, toddlers, and children, which provide activities to promote social, physical, and intellectual growth in preparation for primary school. All other in this classification is defined as employees such as, but not limited to, custodians, cooks, maintenance personnel and grounds keepers, and drivers.

This classification excludes clerical office, sales personnel and administrative employees such as principals, receptionists, secretaries, counselors, payroll and bookkeeping personnel, and teachers or teachers' aides who are to be reported separately in

classification 6103.

Special note: This classification allows preparation, service, and clean up associated with a full menu using ovens. Preparation, service, and clean up associated with a snack menu (such as crackers, fruits, and prepackaged foods) using a refrigerator and/or microwave oven, may be reported in classifications 6103-06. If required records are maintained, employees who have duties that fall into classifications 6103 and 6104 may split hours between the classifications. If these records have not been maintained, all hours must be reported in classification 6104.

6104-11 Schools: N.O.C - All other employments, N.O.C.

Applies to all other employees of establishments engaged in providing specialized classroom instruction to students in schools which are not covered by another classification (N.O.C.) such as, but not limited to, dance, modeling, music, cooking, first aid, and schools for coaches. All other in this classification is defined as employees such as, but not limited to, custodians, maintenance personnel and grounds keepers, and instructors or teachers or dancers including ballet dancers who perform activities not as part of a classroom environment or who are exposed to machinery hazards.

This classification excludes administrative employees such as directors and assistant directors, coordinators, receptionists, secretaries, counselors, payroll and bookkeeping personnel, and classroom instructors, who are to be reported separately in classification 6103 and driving instructors outside of the classroom who are to be reported separately in classification 6301.

AMENDATORY SECTION (Amending WSR 10-18-024, filed 8/24/10, effective 10/1/10)

WAC 296-17A-6303 Classification 6303.

6303-00 Outside sales personnel, N.O.C.; messengers

Applies to those employees whose job duties and work environment meet all the conditions of the general reporting rules covering outside sales personnel, and who are not covered by another classification (N.O.C.) assigned to the employer's account. Duties of outside sales personnel contemplated by this classification are limited to soliciting new customers by telephone or in person, showing, selling, and explaining products or services in a showroom or other location, servicing existing accounts, completing correspondence, placing orders, performing public relations duties, and estimating. Duties of messengers are limited to delivering interoffice mail, making deposits, and similar duties that are exclusively for the administration of the employer's business.

This classification excludes the delivery of products or

merchandise or the stocking of shelves which is to be reported separately as applicable; the demonstration or delivery of machinery or equipment which are to be reported separately as applicable, establishments engaged as collection agencies or public relations agencies which are to be reported separately in classification 5301; sales personnel engaged in home or door-to-door sales which are to be reported in classification 6309; establishments engaged in providing inspection and valuations exclusively for insurance companies which are to be reported separately in classification 4903; establishments engaged in process and legal messenger services which are to be reported separately in classification 6601.

Special note: When considering this classification care must be taken to look beyond titles of employees. Employees with occupational titles such as, but not limited to, collectors, counselors, consultants, or appraisers may or may not qualify for this classification. This is a restrictive classification; the qualifying factor is that all the conditions of the general reporting rules covering standard exception employees have been met.

6303-03 Insurance sales personnel and claims adjusters

Applies to insurances sales personnel and claims adjustors with outside duties. Duties of employees subject to this classification are limited to selling insurance policies at their place of business or at the client's home, or going to the scene of an accident or catastrophe to assess damage. Work may be performed within an office or away from the employer's premises.

Special note: Individuals performing duties as an agent, broker, or solicitor (and who hold a license as issued by the office of the insurance commissioner) are exempt from coverage as specified in RCW 51.12.020(11) and 48.17.010(~~(, 48.17.020, and 48.17.030)~~). To elect voluntary coverage these individuals must submit a completed optional coverage form to the department.

6303-21 Home health care services: Social workers and dietitians

Applies to social workers and dietitians employed by home health care service establishments who provide care for handicapped individuals. Duties of these employees include teaching physically or developmentally disabled individuals in their own home to manage daily living skills such as caring for themselves, dressing, cooking, shopping, and going to the doctor. This classification also includes dietitians, sometimes called nutritionists, who usually are referred to patients by their physicians. The dietitian assesses the patient's current nutritional status, including current food intake, medical background, family history, currently prescribed medications, and social and psychological needs, then develops(~~(7)~~) a food plan to meet the patient's needs. Employees subject to this classification do no cooking.

This classification excludes nursing and home health care services which are to be reported separately in classification 6110; therapy services which are to be reported separately in classification 6109; domestic servants who are to be reported

separately in classification 6510; and chore workers who are to be reported separately in classification 6511.

Special note: This is a restrictive classification; the qualifying factor is that all the conditions of the general reporting rules covering standard exception employees have been met. *This classification is not to be assigned to any account that does not also have classification 6110 and/or 6511.*

AMENDATORY SECTION (Amending WSR 07-01-014, filed 12/8/06, effective 12/8/06)

WAC 296-17A-6406 Classification 6406.

This classification applies to specialty retail store operations engaged primarily in the sale of a wide variety of products ranging from collectibles such as stamps, coins, sports cards, and dolls to table top appliances such as portable televisions, blenders, mixers and toasters. This classification is comprised of subclassifications that cover a specific type of retail store operation. One of the subclassifications applies to the sale of products which are not covered by another classification. Although the products sold by establishments subject to this classification will vary by each subclassification, the overall operational activities are similar. Each business covered by this classification will generally employ cashiers and merchandise stockers, as well as other occupations of workers.

Special note: This classification excludes all repair operations unless it is specifically included in the classification, delivery service, outside installation work, and lunch counters and restaurants which are to be reported separately in the classification applicable to the work or service being performed.

Clerical office and outside sales employees may be reported separately provided all the conditions of the general reporting rules covering standard exception employees have been met.

6406-00 Retail stores, N.O.C.

Applies to establishments engaged in the retail sale of merchandise or services not covered by another classification (N.O.C.). Merchandise includes, but is not limited to, greeting cards, costume jewelry, scarves, tropical fish and birds and related fish or bird supplies, table top appliances such as mixers, blenders, microwave ovens, or table top satellite receiving units, (~~quick print~~) copy or fax services and related specialty items or services. This classification also applies to establishments that provide inventory services for other businesses.

This classification excludes pet stores that sell dogs or cats and establishments engaged in pet grooming services which are to be reported separately in classification 7308; pet food stores which

are to be reported separately in classification 6403; and offset, cold press and similar printing operations which are to be reported separately in classification 4101.

Special note: Refer to classification 6406 general description at the beginning of this rule for operations excluded from this classification.

6406-01 Stores: Camera or photography supply - Retail

Applies to establishments engaged in the retail sale of cameras and photography and dark room supplies such as, but not limited to, batteries, film, processing trays, chemicals, print paper, enlargers, and timers. It is common for these establishments to offer film developing services which may be either a one-hour service or an overnight process. Both types of film developing services are included in this classification when conducted in connection with a camera and photography supply store. This classification is distinguishable from classification 6506 in that establishments covered in classification 6506 are not engaged in the sale of cameras or photo developing equipment.

Special note: Refer to classification 6406 general description at the beginning of this rule for operations excluded from this classification.

6406-03 News and magazine stands - Retail

Applies to establishments engaged in the retail sale of newspapers and magazines. Establishments subject to this classification may sell newspapers or magazines from various locations such as, but not limited to, stands at public markets, store operations in malls, or from a street corner.

Special note: Refer to classification 6406 general description at the beginning of this rule for operations excluded from this classification.

6406-09 Arcades: Coin or token operated

Applies to establishments engaged in operating coin- or token-operated arcades. This classification covers attendants, change makers, and security personnel who monitor the game rooms and make change. Attendants may remove tokens and money from machines and may perform minor adjustments such as resetting a jarred machine.

This classification excludes the installation, removal or repair of machines which is to be reported separately in classification 0606.

Special note: Refer to classification 6406 general description at the beginning of this rule for operations excluded from this classification.

6406-11 Stores: Office stationery and machinery - Retail

Applies to establishments engaged in the retail sale of office stationery, supplies, and/or machinery. For purposes of this classification "office stationery and supplies" includes, but is not limited to, paper, writing tablets, computer software, pens, pencils, markers, staples, staplers, scissors, paper clips, and binders. "Office machinery or business machinery" includes, but is not limited to, calculators, typewriters, various types of copy

machines, fax machines, and desk top and lap top computers.

This classification excludes service and repair of office/business machines which is to be reported separately in classification 4107 and establishments engaged in sale of office furniture which are to be reported separately in classification 6306.

Special note: Refer to classification 6406 general description at the beginning of this rule for operations excluded from this classification.

6406-12 Stores: Fabric, yardage, yarn and needlework supplies - Retail

Applies to establishments engaged in the retail sale of fabric, yardage, yarn and needlework supplies. It is common for establishments subject to this classification to have a small inventory of noncommercial/industrial sewing machines and sergers for sale in addition to fabric, sewing notions, patterns, and related supplies. Fabric and yarn stores may also offer sewing and craft classes which are included in this classification when taught by employees of an employer subject to this classification. This classification is distinguishable from sewing machine stores in classification 6309 in that the principle products sold in classification 6406 are fabric and sewing notions while sewing machine stores are not engaged in the sale of fabric or yardage.

Special note: Refer to classification 6406 general description at the beginning of this rule for operations excluded from this classification.

6406-14 Stores: Wind or string musical instruments - Retail

Applies to establishments engaged in the retail sale of musical instruments such as, but not limited to, drums, wind instruments, guitars, and banjos. This classification includes music lessons when provided by employees of an employer subject to this classification and includes minor adjustment services such as replacing a drum skin or a broken string on a guitar.

This classification excludes the repair of wind and string musical instruments which is to be reported separately in the applicable repair classification; establishments engaged in the repair of pianos which are to be reported separately in classification 2906; and establishments engaged in the sale of pianos and organs which are to be reported separately in classification 6306.

Special notes: Classification 6406 does not apply to any establishments that sell((s)) pianos or organs in addition to wind or string instruments. Refer to classification 6406 general description at the beginning of this rule for operations excluded from this classification.

6406-16 Stores: Drug - Retail

Applies to establishments engaged in the retail sale of prescription and nonprescription drugs and/or nutritional supplements such as, but not limited to, vitamins, herbal compounds, and energy bars. Drug stores subject to this classification may also carry a variety of personal care and

grooming products and may rent crutches, canes, wheel chairs, and walkers.

This classification excludes establishments engaged in the sale and/or rental of hospital beds, motorized wheel chairs, and other patient appliances which are to be reported separately in classification 6306, and establishments engaged in the sale/rental and service (repair) of motorized mobility aids such as wheelchairs and 3-wheel scooters which are to be reported separately in classification 3309.

Special note: Refer to classification 6406 general description at the beginning of this rule for operations excluded from this classification.

6406-17 Stores: Variety - Retail

Applies to establishments engaged in the retail sale of a variety of consumer goods such as, but not limited to, housewares, linens, clothing, toys, and candy. In earlier years establishments subject to this classification were often referred to as "5 and 10 cent stores." Although these stores carry much of the same merchandise as a department store, they are distinguishable in that variety stores are not comprised of specialized departments and do not generally carry the quantity/assortment of products that department stores do.

Special note: Refer to classification 6406 general description at the beginning of this rule for operations excluded from this classification.

6406-18 Private mail box; safety deposit box; computer tape storage facilities - Rent or lease

Applies to establishments engaged in renting or leasing private mail boxes, safety deposit boxes, or computer and financial record storage facilities. Establishments subject to this classification will operate a secured facility where they receive and sort their customers' mail, parcels and packages from the U.S. Post Office or other parcel/package delivery companies, and package articles for shipment for their customers. They also provide a secured storage facility equipped with safety deposit boxes which they rent out on a short or long term basis. It is common for these establishments to offer additional services such as fax, and copying services.

Special note: Refer to classification 6406 general description at the beginning of this rule for operations excluded from this classification.

6406-19 Stores: Coins, stamps, baseball cards, and comic books - Retail

Applies to establishments engaged in the retail sale of coins, stamps, baseball cards, comic books, and similar collectibles. Establishments subject to this classification may be engaged exclusively in mail order sales, sell from browse tables at collectible or trade shows, through specialty auctions, or may sell from a store location. Coin and stamp stores routinely sell magazines, periodicals, and supplies that cater to collections or hobbies. Card shops routinely sell other sports memorabilia such

as autographed baseballs, footballs and basketballs, framed pictures, POGS and buttons.

Special note: Refer to classification 6406 general description at the beginning of this rule for operations excluded from this classification.

6406-20 Stores: Book, record, cassette, compact disc, and video - Retail

Applies to establishments engaged in the retail sale or rental of new or used books, records, cassettes, compact discs or videos. Establishments subject to this classification may be engaged exclusively in mail order sales, sell from browse tables or trade shows, through specialty auctions or may sell from a store location.

Special note: Refer to classification 6406 general description at the beginning of this rule for operations excluded from this classification.

6406-23 Stores: Candy - Retail

Applies to establishments engaged in the retail sale of packaged and unpackaged candy they have purchased from others.

This classification excludes establishments engaged in the on-premise manufacture of candy and the subsequent retail sale of these products which are to be reported separately in classification 3905; and establishments engaged in the manufacture of candy or confections for wholesale to retail establishments or distributors which are to be reported separately in classification 3906.

Special note: Refer to classification 6406 general description at the beginning of this rule for operations excluded from this classification.

6406-24 Stores: Cigarette and tobacco - Retail

Applies to establishments engaged in the retail sale of cigarettes, tobacco, and related products such as, but not limited to, pipes, pipe cleaning supplies, rolling machines, cigarette papers, lighters, lighter fluid, and cigarette cases.

Special note: Refer to classification 6406 general description at the beginning of this rule for operations excluded from this classification.

6406-25 Stores: Telephones - Retail

Applies to establishments engaged in the retail sale of telephones, pagers, and cell phones. Establishments subject to this classification are not a utility company in that they do not operate telephone exchanges and are not regulated by the utilities and transportation commission of Washington. Their operations are limited to the sale of communication hardware. Stores subject to this classification may arrange activation and service for their customer, or the customer may contact the service provider directly.

Special note: Refer to classification 6406 general description at the beginning of this rule for operations excluded from this classification.

6406-27 Stores: Stereo components - Retail

Applies to establishments engaged in the retail sale of stereo components. Establishments subject to this classification will sell a variety of audio and video appliances such as, but not limited to, video players, stereos and portable televisions. These establishments may also sell and install automobile stereo speaker systems and car phone systems; however, the installation is not covered in classification 6406-27.

This classification excludes the installation, service or repair of home or car stereos and car phone systems which are to be reported separately in classification 0607, and establishments engaged in the sale of stereo and television console sets, big screen televisions, or other major appliances which are to be reported separately in classification 6306.

Special note: Classification 6306 applies to any establishment that sells TV console sets or big screen TVs, even if the majority of their inventory is stereo components and/or portable TVs. Refer to classification 6406 general description at the beginning of this rule for operations excluded from this classification.

6406-29 Stores: Toys - Retail

Applies to establishments engaged in the retail sale of a variety of toys, games, and related items for persons of all ages. Merchandise includes, but is not limited to, video games, tricycles or bicycles, books, dolls and stuffed animals, outdoor play equipment, and specialty clothing.

This classification excludes establishments engaged in the retail sale of sporting goods and bicycles which are to be reported separately in classification 6309. This classification is distinguishable from businesses in classification 6309 in that the principle products of stores subject to classification 6406 are toys and games, as compared to stores in classification 6309 which are primarily engaged in the sales of sporting goods and bicycles.

Special note: Refer to classification 6406 general description at the beginning of this rule for operations excluded from this classification.

6406-30 Stores: Cosmetics - Retail

Applies to establishments engaged in the retail sale of cosmetics and fragrances. Related services usually offered by these types of stores include consultations with clients regarding make-up techniques, styles, and colors.

This classification excludes hair and nail salons which are to be reported separately in classification 6501.

Special note: Refer to classification 6406 general description at the beginning of this rule for operations excluded from this classification.

6406-31 Stores: Housewares - Retail

Applies to establishments engaged in the retail sale of housewares such as, but not limited to, pots and pans, flatware, dishes, towels, canister sets, soap dishes, towel bars, waste

baskets, plant stands, and curtains or draperies.

Special note: Refer to classification 6406 general description at the beginning of this rule for operations excluded from this classification.

6406-33 Stores: Gift shops, N.O.C. - Retail

Applies to establishments engaged in the retail sale of gift items not covered by another classification (N.O.C.) such as, but not limited to, crystal and silver serving pieces, china, cut glass, picture frames, wedding and shower books and invitations, special occasion cards, decorative statues, boxed candy, and ornaments. This merchandise tends to be of a finer selection than the everyday wares common in variety shops.

Special note: Refer to classification 6406 general description at the beginning of this rule for operations excluded from this classification.

AMENDATORY SECTION (Amending WSR 07-01-014, filed 12/8/06, effective 12/8/06)

WAC 296-17A-6512 Classification 6512.

6512-00 Home care services/home care ((~~quality authority (HCQA)~~)) referral registry (HCRR)

Applies to persons who are employed by ill, disabled, or vulnerable individuals to provide home care services that enable those individuals to remain in their own homes. Services provided may include, but are not ((~~be~~)) limited to: ((~~Personal care such as assistance with dressing, feeding, personal hygiene to facilitate self-care;~~))

● Household tasks, such as housekeeping, shopping, meal planning and preparation, and transportation; and((~~or~~)) delegated tasks of nursing under RCW 18.79.260 (3)(e)((~~-~~));

● Personal care such as assistance with dressing, feeding, and personal hygiene to facilitate self-care.

Special note: Premiums are paid by the home care ((~~quality authority (HCQA)~~)) referral registry (HCRR) on behalf of the persons who provide the home care services.

AMENDATORY SECTION (Amending WSR 07-01-014, filed 12/8/06, effective 12/8/06)

WAC 296-17A-6708 Classification 6708.

6708-01 Jockeys

Applies to jockeys riding horses in a race, or working with the horses in any way, during the dates of a scheduled race meet. Coverage during a race meet is through election of optional coverage and is to be reported at ten hours per mount per race or ten hours per day if not riding in a race. Coverage outside the dates of a race meet is mandatory. Jockeys will be considered exercise riders when employed by a trainer and/or owner at a time other than during the dates of a scheduled race meet and are then reportable in classification 6614, 6616, or 7302 as appropriate to their job duties.

6708-02 Professional motor vehicle or watercraft race drivers

Applies to professional motor vehicle/water craft race drivers during a competition. Coverage during a competition is mandatory and is subject to a division of hours as provided in the general exclusion section of the general reporting rules.

When not driving during competition, hours worked are reportable as appropriate to the work being performed((~~r~~)):

- Maintenance of a racing motor vehicle and/or pit crew operations which ((~~is~~)) are to be reported separately in classification 3411;

- Assembly of a racing motor vehicle which is to be reported separately in classification 3402; maintenance of a racing water craft and/or pit crew operations which ((~~is~~)) are to be reported separately in classification 3414; assembly of a racing water craft which is to be reported separately in classification 2903, 3402 or 3511 as appropriate; and any other work usually done for this employer which is to be reported separately as appropriate to the employees usual job duties.

This classification excludes piloting an aircraft in a race which is to be reported separately in classification 6803 for a plane or 6801 for a hot air balloon.

Special note: Race car drivers are reported at ten hours for each race/heat.

AMENDATORY SECTION (Amending WSR 08-15-132, filed 7/22/08, effective 10/1/08)

WAC 296-17A-7202 Classification 7202.

7202-00 Real estate agencies

Applies to establishments engaged in buying, selling, renting, and appraising real estate for others. A real estate licensee will (~~study property listings, accompany clients to property sites to show the property, and assist in the completion of real estate documents such as real estate contracts, leases, and seller's disclosure documents. They will also hold open houses, conduct negotiations, and assist at the closing~~):

- Accompany clients to property sites to show the property;

- Assist at the closing;
- Assist in the completion of real estate documents such as real estate contracts, leases, and seller disclosure documents;
- Conduct negotiations;
- Hold open houses;
- Study property listings.

This classification includes clerical office and sales personnel. Real estate sales personnel, including (~~agents~~) brokers, are considered to be workers of the managing broker or real estate agency employing them.

This classification excludes building and/or property management services which are to be reported separately in classification 4910.

Special note: Real estate (~~sales agents~~) brokers are included in the industrial insurance definition of "worker" and (~~should~~) must NOT be treated as independent contractors. (RCW 51.08.180 and 51.08.195.)

AMENDATORY SECTION (Amending WSR 07-01-014, filed 12/8/06, effective 12/8/06)

WAC 296-17A-0504 Classification 0504.

0504-06 Waterproofing, N.O.C.: Buildings or structures

Applies to contractors engaged in waterproofing buildings or structures not covered by another classification (N.O.C.). This classification includes the application ~~((and repair services))~~ of waterproofing or sealant material to surfaces or cracks and voids to eliminate leaks in all types of buildings or structures, regardless of height ~~((, including))~~. Such structures may include, but are not limited to ~~((,))~~: Foundations and foundation walls, walls, floors, decks, fences, walkways and driveways. Waterproof material is applied to a variety of surfaces such as wood, concrete, asphalt, steel, metal, plaster, or stone. There are several types of waterproof processes which may include: Membrane, which adheres long strips of rubber and pumice to exterior walls or foundations with the use of primer; pressure injection, which uses a long wand inserted into the ground to fill cracks; epoxy injection, which is performed on the interior or exterior with use of a caulk gun to inject a silicon material into cracks; or application with use of a brush, roller or spray directly onto the surface. ~~((This classification includes the application of asphalt sealant to driveways.))~~

This classification excludes: Excavation work performed in conjunction with a waterproofing contract which is to be reported separately in classification 0101; waterproofing operations performed in connection with roofing or subaqueous work which ~~((is))~~ are to be reported separately in the classification applicable to the work being performed; the application of asphalt sealant or waterproof materials to roadways and parking lots which is to be reported separately in classification 0219; filling cracks or voids with like materials which is to be reported separately in the classification applicable to the repair work being performed; and the application of waterproof materials performed by a concrete contractor as part of the concrete construction project which is to be reported separately in the classification applicable to the work being performed.

Special note: ~~((Classification 0101 applies when))~~ If excavation work is performed (to remove dirt away from a foundation wall or to push it against the wall after the waterproofing material is applied) classification 0101 applies, regardless of the type of contractor performing the excavation work.

0504-18 Pressure washing services or sandblasting, N.O.C.: Buildings or structures

Applies to contractors engaged in pressure washing or

sandblasting buildings or structures, not covered by another classification (N.O.C.). This classification includes cleaning, washing, pressure washing or sandblasting (~~((buildings or structures. These services are performed))~~) to remove dirt, moss, rust or old paint (~~((from buildings or structures))~~). Pressure washing involves a forced spray of air and water to remove unwanted surface materials(~~(, whereas,)~~). Sandblasting, or abrasive blasting, involves a forced spray of sand, steel, or glass. This classification includes the cleaning of roofs, gutters, and downspouts, and the removal of moss or snow from multiple story buildings. (~~((Pressure washing and sandblasting systems include portable blast and pressure cleaning machines, hand-operated, cabinet-type sandblasting or pressure washing machines, automatic blast or pressure cleaning machines and wet-blast cleaning machines.))~~)

This classification excludes: Contractors engaged in multimedia blasting in shop which is to be reported separately in classification 3402; pressure washing or sandblasting by a painting contractor as a part of the preparation for painting exterior buildings, structures, or the interior/exterior of tanks which is to be reported separately in the classification 0504-21; pressure washing as a part of interior building painting contracts which is to be reported separately in classification 0521; cleaning or washing roofs, or removing snow from, single story buildings (~~((provided))~~) when the cleaning or washing is not part of a painting or roofing contract) which is to be reported separately in classification 6602; waterproofing buildings or structures, N.O.C. which is to be reported separately in classification 0504-06; and pressure washing or sandblasting operations performed in conjunction with and as a part of another type of business such as a foundry, metal goods manufacturer, auto body repair shop, etc., which is to be reported separately in the applicable classification.

0504-20 Lead abatement

Applies to contractors engaged in lead abatement which is performed on structures where there are significant amounts of lead-based paint and lead dust. Contractors must comply with various governmental regulations. The first step in all lead abatement projects is the preliminary testing of the site to determine the presence of lead and the extent of the contamination. If the ground surrounding the proposed worksite is contaminated, it will require remediation, which is done by a soil remediation contractor who is to be reported separately in the appropriate classification. The next step is deciding which abatement procedure is right for the project such as: Encapsulation which is used on interior surfaces to seal the lead-based paint with a bonding material; enclosure which is used on interior and exterior surfaces and involves constructing special airtight enclosures made out of gypsum wallboard, plywood paneling, aluminum, vinyl or wood exterior sidings; component replacement which involves removing building components such as paneling, moldings, windows and doors which are coated with lead-based paint and replacing them with new

components; and chemical removal, abrasive removal or (~~handscraping~~) hand scraping which are methods to physically remove the lead paint. This classification includes all preparation work and all cleanup work.

This classification excludes: Soil remediation work which is to be reported separately in classification 0101; asbestos abatement which is to be reported separately in classification 0512; and lead abatement as part of a painting contract for interior/exterior of buildings or structures, or the interior/exterior of tanks which is to be reported separately in the applicable classification.

**0504-21 Painting: Exterior buildings or structures, N.O.C.;
Cleaning: Interior/exterior of oil or gas storage tanks, beer
vats, and sewage treatment tanks**

Applies to contractors engaged in painting the exterior of all types of buildings or structures not covered by another classification (N.O.C.), regardless of height. Buildings and structures include, but are not limited to(~~(7)~~): Bridges, towers, smokestacks, stadiums, factories, warehouses, stores, churches, and residential or commercial single or multiple story buildings. Paint is applied by brush, roller or spray to a variety of surfaces such as wood, concrete, steel, metal, plaster, stone, or other types of exterior surfaces. This classification includes all preparation work such as the set up of scaffolding or power lifts, pressure washing, removal of old paint or asbestos, sandblasting, taping or masking, and cleanup work. This classification also applies to cleaning, coating, or painting the interior/exterior of oil or gas storage tanks, beer vats, or sewage treatment tanks.

This classification excludes: Contractors engaged in waterproofing buildings or structures, N.O.C. which are to be reported separately in classification 0504-06; pressure washing services or sandblasting of buildings or structures which are to be reported separately in classification 0504-18; interior painting of buildings which is to be reported separately in classification 0521; painting of murals or other artwork on the interior of buildings which is to be reported separately in classification 4109; and painting of murals or other artwork on the exterior of buildings which is to be reported separately in classification 0403.

AMENDATORY SECTION (Amending WSR 07-01-014, filed 12/8/06, effective 12/8/06)

WAC 296-17A-1103 Classification 1103.

1103-00 Coal and solid fuel dealers - Yard operations

Applies to establishments engaged in the sale and delivery of coal, pressed wood fiber logs (fire logs), wood stove pellets, wood

chips, and sawdust. Operations contemplated by this classification include all related store, yard and delivery operations when conducted by employees of employers having operations subject to this classification.

This classification excludes all manufacturing operations which are to be reported separately in the classification applicable to the material and process used, and all mining operations which are to be reported separately in the applicable classification.

1103-02 Firewood dealers - Yard operations

Applies to establishments engaged in the sale of firewood. This classification is limited to establishments operating a firewood sales lot where customers either pick up firewood or the dealer (~~will~~) makes deliveries from. Operations contemplated by this classification are limited to yard and delivery operations.

This classification excludes firewood cutting operations conducted in timber or forest lands and firewood sales lots conducted from a logging landing which are both to be reported separately in the applicable logging classification.

Special note: Establishments subject to this classification may purchase precut firewood from other nonrelated businesses or may have a cutting crew. The only cutting operations allowed in classification 1103 are those conducted in the sales lot.

1103-04 Composting

Applies to establishments engaged in composting yard waste or other materials. Depending on the type of yard waste accepted, grinders may be used to reduce the size of the material for faster composting. Once the material is an acceptable size for composting, it may be placed in static curing piles, turned periodically to aerate until it is adequately decomposed, then sometimes screened. Another method of curing is to place the waste material in long rows, called "windrows" which are turned periodically. Other establishments, either operated privately or by municipalities, may use processed and dewatered sludge which is mixed with other materials such as shredded yard waste, sawdust, or other wood waste. The mixture must be designed to have the right degree of moisture and air to maintain a temperature of between 130 and 160 degrees Fahrenheit. The end product, in either instance, is a "Class A" pathogen product, meaning it can be used in soil for raising vegetables and is referred to as "manufactured" soil. This classification includes delivery when performed by employees of an employer having operations subject to this classification.

1103-06 Top soil, humus, peat and beauty bark dealers - Yard operations

Applies to establishments engaged in the sale of soils, humus, peat, and beauty bark to others. Operations contemplated by this classification are limited to the receipt of soils, peat, humus, bark and compost in bulk and the subsequent load out of bark, soil and related organic matter into customer vehicles. This classification includes: Custom mixing soils((τ)); incidental sales of landscaping rock, sand, gravel, and crushed rock((τ)); and

delivery when performed by employees of an employer subject to this classification.

This classification excludes: Contract delivery by nondealer employees who are to be reported separately in classification 1102((7)); building materials dealers selling stone, brick, and concrete products which are to be reported separately in classification 2009; and digging of soils/humus/peat/gravel or grinding of bark which are to be reported separately in the applicable classification.

AMENDATORY SECTION (Amending WSR 07-01-014, filed 12/8/06, effective 12/8/06)

WAC 296-17A-4905 Classification 4905.

4905-04 Hotels or motels

Applies to establishments engaged in providing lodging and associated services to others. Accommodations included in this classification vary from a single room in a "bed & breakfast," to individual cabins, to luxury suites in a multistory hotel. Hotel and motel operations may include a wide range of activities which are within the scope of this classification such as, but not limited to(~~(, housekeeping, laundry, bellhops, valets, shuttle service, maintenance personnel, and continental breakfast (if not in connection with a separate restaurant operation).)~~):

- Bellhops;
- Continental breakfast (if not in connection with a separately licensed restaurant operation);
- Housekeeping;
- Laundry;
- Maintenance personnel;
- Shuttle service;
- Valets.

Hotel and motel desk clerks with no other duties can be reported separately in classification 4904. If no interchange of labor exists between operations, multiple classifications may be allowed for operations such as, but not limited to(~~(, shops, beauty salons, grocery stores, drug stores, newsstands, and service stations, provided no interchange of labor exists between operations.)~~):

- Beauty salons;
- Drug stores;
- Grocery stores;
- Newsstands;
- Service stations;
- Shops.

When an interchange of labor exists, the operations are to be assigned to classification 4905-04 without a division of hours.

This classification excludes restaurant and lounge employees

which are to be reported separately in classification 3905 and other operations conducted by independent concessionaires which are to be reported separately in the applicable services or store classification.

Special note: If a lodging establishment has a separately licensed restaurant operation, they may qualify for classification 3905. With two basic classifications an employee's hours may be divided, see WAC 296-17-31017. Providing only a continental breakfast requires either a bed and breakfast or *continental breakfast* food-service license. These types of food service do not qualify for classification 3905.