Washington State Department of
Labor & Industries
Workers' Compensation Services

Workers' Compensation Insurance Manual

General Reporting; Audit and Recordkeeping; Rates and Rating System; and Classification Rules

Chapters 296-17 and 296-17A WAC

January 2014 Edition

Prepared by Classification Services

F213-178-000

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CAVEAT

The courts can take judicial notice of the Washington Administrative Code (WAC) only as published by the State Code Reviser's Office. This manual may reflect minor changes when compared with the WAC as published by the Code Reviser's office. Where variations occur, refer to the Code Reviser's office as the final authority. Statutory authority for all rules contained in this manual is provided by RCW 51.04.020 and RCW 51.16.035.

Table of Contents

Repealer
Reporting
Rating
Classification
Sub-Classification

Repealer

The following sections of the Washington Administrative Code have been previously repealed.

WAC	WAC Title	Repeal Date
WAC 296-17A-6614	Parimutuel horse racing: All employees, except grooms and exercise riders N.O.C. – Major tracks.	1-4-13
WAC 296-17A-6615	Parimutuel horse racing: Grooms – Major tracks.	1-4-13
WAC 296-17A-6616	Parimutuel horse racing: All employees except grooms and exercise riders, N.O.C. – Nonprofit tracks.	1-4-13
WAC 296-17A-6617	Parimutuel horse racing: Grooms – Nonprofit tracks.	1-4-13
WAC 296-17A-6622	Parimutuel horse racing: Exercise riders – Major tracks.	1-4-13
WAC 296-17A-6623	Parimutuel horse racing: Exercise riders – Nonprofit tracks	1-4-13
WAC 296-17-89503	Farm internship program rates	1-1-12
WAC 296-17A-4002	Dairy products NOC 3902 Classification	4-1-10
WAC 296-17A-4601	4601Fireworks/explosives mfg Classification	1-1-11
WAC 296-17A-4801	Geoduck 0202	1-1-09
WAC 296-17-58505	Classification 0506	1-1-04
Drug Free Program		
WAC 296-17-90100	Purpose	1-1-03
WAC 296-17-90110	Definitions	1-1-03
WAC 296-17-90120	Qualification for drug-free workplace discount	1-1-03
WAC 296-17-90130	Application of drug-free workplace discount	1-1-03
WAC 296-17-90140	Drug-free workplace discount certification	1-1-03
WAC 296-17-90150	Maximum program cap for drug-free workplace	1-1-03
WAC 296-17-52116	Classification 0524	1-1-02
WAC 296-17-52118	Classification 0526	1-1-02
WAC 296-17-52119	Classification 0527	1-1-02
WAC 296-17-52120	Classification 0528	1-1-02
WAC 296-17-52121	Classification 0529	1-1-02
WAC 296-17-52122	Classification 0530	1-1-02
WAC 296-17-52123	Classification 0531	1-1-02
WAC 296-17-52124	Classification 0532	1-1-02
WAC 296-17-52125	Classification 0533	1-1-02
WAC 296-17-52126	Classification 0534	1-1-02
WAC 296-17-58505	Classification 3413	10-1-99
WAC 296-17-310	General rules and instructions	10-1-98
WAC 296-17-320	General definitions.	10-1-98
WAC 296-17-345	Professional and semiprofessional athletic teams	10-1-98
WAC 296-17-350	Assumed worker hours.	10-1-98
WAC 296-17-360	Assignment of classification by analogy.	10-1-98
WAC 296-17-370	Governing classification.	10-1-98

WAC	WAC Title	Repeal Date
WAC 296-17-380	Single enterprise	10-1-98
WAC 296-17-390	Multiple enterprises.	10-1-98
WAC 296-17-400	Mercantile operations	10-1-98
WAC 296-17-410	Division of single employee's worker hours.	10-1-98
WAC 296-17-411	Classification for employees supporting separate operations.	10-1-98
WAC 296-17-420	General inclusions.	10-1-98
WAC 296-17-430	General exclusions.	10-1-98
WAC 296-17-440	Standard exceptions.	10-1-98
WAC 296-17-44001	Business described by a standard exception classification.	10-1-98
WAC 296-17-441	Special exceptions.	10-1-98
WAC 296-17-450	Special agricultural classification interpretations.	10-1-98
WAC 296-17-45001	Special horse racing classification interpretation.	10-1-98
WAC 296-17-45002	Special truck industry rules.	10-1-98
WAC 296-17-45003	Building, construction and erection contractor reporting rules.	10-1-98
WAC 296-17-45004	Forest, range, or timber land services -- Industry rule.	10-1-98
WAC 296-17-45005	Logging and/or tree thinning--Mechanized operations--General reporting rule.	10-1-98
WAC 296-17-45006	Special drywall industry rule.	10-1-98
WAC 296-17-455	Special temporary help classification interpretation.	10-1-98
WAC 296-17-460	Classification phraseology.	10-1-98
WAC 296-17-470	Penalty assessments for employers who fail to register under Title 51 RCW.	10-1-98
WAC 296-17-721	Classification 6508.	10-1-98
WAC 296-17-52114	Classification 0522	4-1-97
WAC 296-17-52115	Classification 0523	4-1-97
WAC 296-17-52117	Classification 0525	4-1-97
WAC 296-17-52107	Classification 0515	4-1-97
WAC 296-17-52112	Classification 0520	4-1-97
WAC 296-17-502	Classification 0102	7-1-96
WAC 296-17-507	Classification 0109	7-1-96
WAC 296-17-50904	Classification 0206	7-1-96
WAC 296-17-530	Classification 0804	7-1-96
WAC 296-17-556	Classification 2003	7-1-96
WAC 296-17-579	Classification 3401	7-1-96
WAC 296-17-605	Classification 3801	7-1-96
WAC 296-17-506	Classification 0106	7-1-94
WAC 296-17-558	Classification 2005	7-1-94
WAC 296-17-87307	Revision or Withheld of Exper Mod	7-1-93
WAC 296-17-87308	Exper Mod	7-1-93
WAC 296-17-89501	Average Hourly Wage	7-1-93
WAC 296-17-86501	Bldg Ind Exp Mod Lim	1-1-92
WAC 296-17-349	Corporate Officer & Ltd Partner	1-1-92
WAC 296-17-592	Classification 3508	7-1-91

WAC	WAC Title	Repeal Date
WAC 296-17-603	Classification 3707	7-1-91
WAC 296-17-514	Classification 0401	1-1-90
WAC 296-17-515	Classification 0402	1-1-90
WAC 296-17-518	Classification 0503	1-1-90
WAC 296-17-520	Classification 0505	1-1-90
WAC 296-17-576	Classification 3301	1-1-90
WAC 296-17-57601	Classification 3302	1-1-90
WAC 296-17-662	Classification 5102	1-1-90
WAC 296-17-731	Classification 6609	1-1-89
WAC 296-17-73101	Classification 6610	1-1-89
WAC 296-17-73102	Classification 6611	1-1-89
WAC 296-17-73103	Classification 6612	1-1-89
WAC 296-17-73104	Classification 6613	1-1-89
WAC 296-17-632	Classification 3606	7-1-88
WAC 296-17-632	Classification 4303	7-1-86
WAC 296-17-648	Classification 48-7	4-1-85
WAC 296-17-543	Classification 14-3	1-1-83
WAC 296-17-593	Classification 36-1	1-1-83
WAC 296-17-601	Classification 37-3	1-1-83
WAC 296-17-607	Classification 38-3	1-1-83
WAC 296-17-608	Classification 38-4	1-1-83
WAC 296-17-609	Classification 38-5	1-1-83
WAC 296-17-610	Classification 38-6	1-1-83
WAC 296-17-613	Classification 38-9	1-1-83
WAC 296-17-617	Classification 39-4	1-1-83
WAC 296-17-621	Classification 41-2	1-1-83
WAC 296-17-623	Classification 48-4	1-1-83
WAC 296-17-624	Classification 41-5	1-1-83
WAC 296-17-625	Classification 41-6	1-1-83
WAC 296-17-639	Classification 45-3	1-1-83
WAC 296-17-664	Classification 51-4	1-1-83
WAC 296-17-665	Classification 51-5	1-1-83
WAC 296-17-667	Classification 51-7	1-1-83
WAC 296-17-671	Classification 52-2	1-1-83
WAC 296-17-672	Classification 52-3	1-1-83
WAC 296-17-674	Classification 52-5	1-1-83
WAC 296-17-720	Classification 65-7	1-1-82
WAC 296-17-532	Classification 09-2	1-1-81
WAC 296-17-559	Classification 20-6	1-1-81
WAC 296-17-588	Classification 35-4	1-1-80
WAC 296-17-602	Classification 37-6	1-1-80
WAC 296-17-793	Classification 61-6	1-1-79
WAC 296-17-553	Classification 18-2	1-1-76
WAC 296-17-554	Classification 18-3	1-1-76
WAC 296-17-577	Classification 33-8	1-1-76

WAC	WAC Title	Repeal Date
WAC 296-17-589	Classification 35-5	1-1-76
WAC 296-17-591	Classification 35-7	1-1-76
WAC 296-17-611	Classification 38-7	1-1-76
WAC 296-17-702	Classification 63-7	1-1-76
WAC 296-17-705	Classification 64-1	1-1-76
WAC 296-17-531	Classification 08-6	1-1-75
WAC 296-17-547	Classification 16-2	1-1-75
WAC 296-17-642	Classification 47-1	1-1-75
WAC 296-17-728	Classification 66-6	1-1-75
WAC 296-17-732	Classification 67-1	1-1-75
WAC 296-17-733	Classification 67-2	1-1-75
WAC 296-17-734	Classification 67-3	1-1-75

Reporting

WAC 296-17-31001 Introduction. 1
WAC 296-17-31002 General rule definitions. 1
WAC 296-17-31003 No-fault insurance. 4
What is a workers' compensation insurance program? 4
WAC 296-17-31004 Coverage requirements. 4
WAC 296-17-31004 Coverage requirements (Cont) 5
WAC 296-17-31005 Employer/employee relationship. 5
WAC 296-17-31006 Application process. 5
WAC 296-17-31007 Owner coverage. 6
WAC 296-17-31008 Notification requirements. 6
WAC 296-17-31009 Reciprocal agreements. 7
WAC 296-17-31010 Premium cost. 18
WAC 296-17-31011 Classification system and plan. 18
WAC 296-17-31012 Classification assignment. 19
WAC 296-17-31013 Building construction. 20
WAC 296-17-31014 Farming and agriculture. 23
WAC 296-17-31015 General inclusions. 24
WAC 296-17-31016 Classification by analogy. 25
WAC 296-17-31017 Multiple classifications. 25
WAC 296-17-310171 How to report hours for employees supporting multiple business operations. 26
WAC 296-17-31018 Exception classifications. 29
WAC 296-17-31019 Standard exception classification describes business. 33
WAC 296-17-31021 Units of exposure. 33
WAC 296-17-31022 Reporting exception classification employees. 34
WAC 296-17-31023 Premium reporting. 34
WAC 296-17-31024 Classification premium rates. 34
WAC 296-17-31025 Change in business operations. 34
WAC 296-17-31026 Reporting multiple business operations. 35
WAC 296-17-31027 Temporary staffing services. 36
WAC 296-17-31028 Closing accounts. 36
WAC 296-17-31029 Insurance principles. 37
WAC 296-17-31030 Successorship and other transfers of ownership. 38
WAC 296-17-352 Audits. 38
WAC 296-17-35201 Recordkeeping and retention. 39
WAC 296-17-35203 Special reporting instruction. 40

WAC 296-17-35204 Penalty assessments for employers who fail to register under Title 51 RCW..... 53

WAC 296-17-31001 Introduction.

WAC 296-17-31001 through 296-17-35204 provides rules applicable to workers' compensation insurance coverage (industrial insurance) that employers in the state of Washington must provide for their workers. We refer to these rules (WACs) as sections and the complete body of information as the *workers' compensation underwriting manual*. The workers' compensation underwriting manual contains sections (WACs) that define or explain:

- Words and phrases which we use
- Who the workers' compensation system applies to
- How to obtain workers' compensation coverage
- Why a classification system is necessary
- How our classification plan is designed
- How our classification approach compares to other states
- How we assign classifications to your business
- How we classify your business if a specific classification treatment is not referenced in our classification plan
- How employers report and pay premiums to us
- How we compute base rates
- Audit and recordkeeping requirements
- Experience rating plan
- Base rate tables.

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*). 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.*

WAC 296-17-31002 General rule definitions (Cont).

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, 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.

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.

WAC 296-17-31002 General rule definitions (Cont).

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. 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 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.

WAC 296-17-31003 No-fault insurance.

What is a workers' compensation insurance program? Workers' compensation insurance is a no-fault insurance program that eliminates blame to either party for workplace injuries or illnesses. The principal features include:

- Wage and medical benefits to employees who suffer on-the-job injuries or illnesses; and
- Immunity from lawsuits for employers as a result of workplace injuries or illnesses suffered by their employees.

WAC 296-17-31004 Coverage requirements.

(1) **I own a business. Am I required to have workers' compensation insurance coverage for my employees?** Nearly every employer doing business in the state of Washington is required to have workers' compensation insurance for his/her employees. Washington law (*RCW 51.12.020*) does exempt certain types of employment from coverage. If you employ only individuals who are excluded from mandatory workers' compensation insurance coverage, you are not required to have workers' compensation insurance coverage.

(2) **I hire contractors to perform work for me. Do I need to be concerned about premiums on their work?** Yes. There are two ways you may be liable for premiums on the work they do.

First, they may be "workers" for whom you are required to report and pay premiums. The law defines worker to include both your employees and independent contractors you hire, when the essence of the contract is personal labor. See RCW 51.08.070, 51.08.180, 51.08.181, and 51.08.195 for more guidance about when independent contractors will be considered workers.

Second, the Industrial Insurance Act imposes premium liability on anyone who contracts with another to have work performed. Even if the contractor you hire is not your worker (for example, if the contractor uses one or more workers on the job), you could be liable for their premiums if they fail to pay.

(3) **Is there any way for me to protect myself from being held liable for premiums owed by construction contractors I hire?** Yes, if you are a registered construction contractor or licensed electrical contractor, and you hire a registered construction contractor or a licensed electrical contractor to do construction work that requires licensing or registration, you can protect yourself from being found liable for the premiums on the work that contractor does for you if:

(a) They have a principal place of business eligible for IRS deduction;
(b) They keep books and records that reflect all items of income and all expenses of the business; and
(c) You have verified that they have an industrial insurance account in good standing, or are a self-insured employer approved by the department.

(4) **What does "in good standing" mean?** For someone's account to be in good standing, they must:

(a) Be registered with the department of labor and industries for industrial insurance coverage with the state fund;
(b) Have a certificate of coverage, also known as a liability certificate, that has not been revoked or canceled;
(c) Have submitted all reports and supplements required by the department within the past year; and
(d) Be current with all payments due to the state fund, or are current with an approved written payment agreement with the department regarding all unpaid amounts due the state fund.

WAC 296-17-31004 Coverage requirements (Cont)

(5) **How do I know that someone's account is considered to be "in good standing"?** You can find out whether someone's account is in good standing by visiting the department's web site or calling your account manager. If the account is in good standing, we will give you a confirmation number you can keep as proof that you verified their status.

(6) **I use the same subcontractors over and over. Do I have to verify that they have an industrial insurance account in good standing every time I use them?** No. In RCW 51.12.070 protection for construction contractors only requires that you have confirmed a subcontractor's account within a year prior to letting a contract. When you check out your subcontractors on the department's web site or by calling your account manager, a confirmation number will be provided as proof you checked them out. This confirmation number is valid for one year from the time it is issued.

If you are notified by the department of labor and industries that a subcontractor's account is no longer in good standing, you may be liable for their industrial insurance premiums from the date of notification forward.

(7) **Can I, as a construction contractor, be held liable if I verify that the accounts of construction contractors I hire are in good standing, but they fail to confirm the accounts of the construction subcontractors they hire?**
No. If you make sure you and your construction subcontractors meet the requirements of RCW 51.12.070, you cannot be held liable if they fail to make sure their construction subcontractors meet the requirements.

WAC 296-17-31005 Employer/employee relationship.

How do I determine if I am an employer? Chances are that if you employ one or more individuals to work for you, you are probably an employer. RCW 51.08.070, 51.08.180 and 51.08.195 all define the employer/employee relationship. These laws present the conditions that must exist before an exception or an independent contractor status can be recognized. You may find information online at www.Lni.wa.gov or you may call one of our offices and a representative will help you determine if you are an employer. We are listed in the government pages of your local telephone directory, or you can call our underwriting section at (360) 902-4817 for assistance.

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.

WAC 296-17-31006 Application process (Cont)

(2) **Where can I get a business license application?** You can file and print a 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;
- Employment security;
- Department of revenue business licensing service office;
- The corporations division of the office of the secretary of state;

For your convenience you can call us at 360-902-4817 and we will mail you one.

(3) **Where do I send my completed business license application?** You can mail your completed business license application to the department of revenue address shown on the form, or you can return it to your local department of labor and industries office, or department of employment security district tax office. Be sure to include the appropriate fees indicated on the form.

WAC 296-17-31007 Owner coverage.

(1) **As a business owner, can I buy workers' compensation insurance to cover myself?** Yes. If you are a sole proprietor, partner, corporate officer, or member of a limited liability company you may not be required to have industrial insurance coverage as provided in RCW 51.12.020. In these instances, you can still obtain workers' compensation coverage from us. We refer to this coverage as optional coverage since as the owner/officer, you are not required to have this insurance. Because owner insurance coverage is optional, you must meet certain conditions and requirements which are detailed on the *application for owner/officer optional coverage.* These requirements include:

- Completing an application for optional owner/officer coverage;
- Reporting owner/officer hours in the classification assigned to your business that is applicable to the work being performed by the owner/officer;
- Submitting a supplemental report which lists the name of each covered owner/officer; and
- Reporting four hundred eighty hours or actual hours worked each quarter for each covered owner/officer and in the applicable workers' compensation classification code.

(2) **When will my owner/officer coverage become effective?** Your coverage will become effective upon receipt of your application in the department in writing or by fax unless you indicate a future date. However, no such person or beneficiaries thereof shall be entitled to benefits unless the date of injury were the next day or later after coverage was elected. We will not make coverage effective on a date prior to our receipt of your completed application for owner/officer coverage.

(3) **Where can I obtain an application for owner/officer coverage?** To obtain a copy of this application, go to http://www.Lni.wa.gov/FormPub or contact your local labor and industries office. We are listed in the government pages of your local directory or you can call our underwriting section at (360) 902-4817.

WAC 296-17-31008 Notification requirements.

(1) **Will you notify me when you have opened my workers' compensation insurance account?** Yes, we will notify you when we have opened your workers' compensation insurance account.

(2) **Will you contact me if you need additional information about my business?** Yes, we will contact you if we need additional information to classify your business or establish your workers' compensation insurance account.

WAC 296-17-31007 Owner coverage (Cont)

(3) **Will you provide me with instructions on how to report and pay premiums to you?** Yes, we will send you a written notice describing the classification or classifications we have assigned to your business and how to report the worker hours or other exposure of your employees to us. You will receive a rate notice which will detail information about your premium rate and what portions of the rate you may deduct from your employees wages. You should keep these notices with your business records. You can find a copy of a sample rate notice at www.Lni.wa.gov. If you have questions about your classifications or you need help with reporting instructions, call your account manager.

(4) **Will you notify me if you are going to change a classification assigned to my business?** Yes, if we need to change the classifications assigned to your business, we will send you a written notice describing the new classifications and when they become effective.

(5) **How do I notify my employees that they are covered by workers' compensation insurance?** We will send you a certificate of coverage and a packet of information when we open your account. The packet will include some special notices which you are required to post in areas where employees frequently gather. Areas where you might consider posting the special notices include employee break rooms, employee bulletin boards, or areas where time cards are kept. These notices will inform your employees that they are covered for workers' compensation insurance under the Washington state fund and will tell them what they must do if they suffer a workplace injury or illness. The certificate of coverage should be posted in a place visible to the public. This certificate provides confirmation that you have obtained workers' compensation insurance coverage for your employees.

WAC 296-17-31009 Reciprocal agreements.

(1) **Occasionally one of my Washington employees will do some work for me in another state. Do I need to buy workers' compensation insurance in the state where they are working?** In some cases, we can provide workers' compensation insurance coverage for your Washington based employees working for you on a temporary assignment in another state. We have formal written agreements with some states which detail coverage and jurisdiction issues. We refer to these formal agreements as "*reciprocal agreements.*" If you have questions regarding temporary coverage in another state you should contact your account manager for assistance. The name and telephone number of your account manager can be found on your quarterly premium report or annual rate notice. For your convenience you can call us at 360-902-4817 for assistance and we will put you in contact with your assigned account manager.

(2) **What is a reciprocal agreement?** A reciprocal agreement is a contract between the department of labor and industries acting on behalf of the state of Washington and another state. The primary purpose of the agreement is to identify which state will be responsible for paying benefits if one of your employees is injured. This also limits your insurance costs. If you employ only Washington workers you need to buy workers' compensation insurance only from us.

(3) **You mentioned that there are circumstances when you can provide insurance coverage. What are the circumstances?** The actual circumstances will vary by state. In most cases we will look at:

- The work to be performed,
- The location where the work is to be performed,
- Where the employee was first hired to work,
- How long the employee will be working in the other state.

WAC 296-17-31009 Reciprocal agreements (Cont)

(4) **Which states have reciprocal agreements with Washington?** We currently have reciprocal agreements with the following states:

- **IDAHO**

RECIPROCITY AGREEMENT BETWEEN IDAHO INDUSTRIAL ACCIDENT BOARD AND WASHINGTON DEPARTMENT OF LABOR AND INDUSTRIES IN REGARD TO EXTRATERRITORIAL JURISDICTION

This agreement is made between the industrial accident board of the state of Idaho (herein, for convenience, abbreviated Idaho IAB) and the Department of Labor and industries of the state of Washington (DOLAI), as administrators of the worker's compensation (WC) laws of their respective states, each of said parties being authorized to enter into reciprocity agreements with other states in matters involving their respective extraterritorial jurisdictional powers and duties.

PREMISES:

1. Employers in each state on occasion find it necessary or expedient to have their workers perform services in the other state. The parties are desirous of entering into an agreement whereby the employers and workers of each of the respective states may continue to be entitled to the protection and benefits provided by the WC laws of their respective home states.

DEFINITIONS:

2. For the purposes of this agreement: Person whose employment is "principally localized" in Idaho shall be deemed to be an Idaho worker. A person's employment is "principally localized" in Idaho when:
   (1) His/her employer has a place of business in Idaho and he/she regularly works (or it is contemplated that he/she shall regularly work) at or from such place of business; or
   (2) If clause (1) foregoing is not applicable, he/she is domiciled and spends a substantial part of his/her working time in the service of his/her employer in Idaho.

   A person whose employment is "principally localized" in Washington shall be deemed to be a Washington worker. A person's employment is "principally localized" in Washington when:
   (1) His/her employer has a place of business in Washington and he/she regularly works (or it is contemplated that he/she shall regularly work) at or from such place of business; or
   (2) If clause (1) foregoing is not applicable, he/she is domiciled and spends a substantial part of his/her working time in the service of his/her employer in Washington.

   An employee whose duties require him/her to travel regularly in the service of his/her employer in more than one state may, by written agreement with his/her employer, designate the state in which his/her employment shall be "principally localized." Unless the state so designated refuses jurisdiction, such agreement shall be given effect under the instant agreement.

   In cases where none of the foregoing tests can be made to apply, the person shall be deemed to be a worker of whichever jurisdiction in which his/her contract of hire was made.

3. This agreement shall not apply to Washington workers of an Idaho employer working in the state of Washington, nor to Idaho workers of a Washington employer working in the state of Idaho: Provided, however, That the right and remedies of both Idaho and Washington workers engaged in the construction and maintenance of interstate structures such as dams, bridges, trestles and similar structures between the two states, may be regulated by specific separate reciprocity agreements.

WAC 296-17-31009 Reciprocal agreements (Cont)

THE PARTIES AGREE:

4. The Idaho IAB in keeping with the provision of the Idaho WC law will assume and exercise extraterritorial jurisdiction of compensation claims on any Idaho worker injured in the state of Washington and of his/her dependents upon any Idaho employer under its jurisdiction and the latter's surety or insurance carrier.

5. The Washington DOLAI in keeping with the provisions of the Washington WC law will provide protection of any Washington employer under its jurisdiction and benefits to any Washington worker injured in the course of his/her employment while working in the state of Idaho.

6. A Washington employer while performing work in the state of Idaho shall be subject to the safety codes of the state of Idaho, **AND** an Idaho employer working in the state of Washington shall be subject to the safety codes of the state of Washington.

7. Employers' premium payments on the out-of-state earnings of Idaho workers shall be due and payable to the respective employers' insurance carriers **AND** premium payments of the out-of-state earnings of Washington workers shall be made to the Washington DOLAI.

8. For the purpose of implementing the terms of the agreement, the parties agreed upon the following procedures:

   The Idaho IAB will upon request and on behalf of an Idaho employer issue a certificate of extraterritorial coverage to the Washington DOLAI **AND** the latter upon request and on behalf of a Washington employer will issue a certificate of extraterritorial coverage to the Idaho IAB. Such certificates may be canceled or revoked at the discretion of the issuing agency. Due notice of issuance, modification and cancellation of any such certificate shall be given to the employer and to his/her insurance carrier, if any.

9. This agreement shall be effective January 1, 1971, and shall remain in full force and effect until superseded or modified by the parties hereto.

- **MONTANA**

THE WASHINGTON STATE DEPARTMENT OF LABOR AND INDUSTRIES AND THE DEPARTMENT OF LABOR OF THE STATE OF MONTANA, DESIRING TO RESOLVE JURISDICTIONAL ISSUES THAT ARISE WHEN WORKERS FROM ONE STATE TEMPORARILY WORK IN ANOTHER, ENTER INTO THE FOLLOWING AGREEMENT:

WHO IS AFFECTED BY THIS AGREEMENT?

This agreement affects the rights of workers and their employers when the contract of employment arises in one state and the worker is temporarily working in the other. To be covered by this agreement, an employer must be considered an employer under both Washington's and Montana's workers' compensation laws, and workers must be considered workers under both Washington's and Montana's workers' compensation laws.

BASIC RULE:

When a worker's contract of hire arises in one state and the worker is temporarily working in the other state:

Employers are required to secure the payment of workers' compensation benefits under the workers' compensation law of the state the contracts of employment arose in, and pay premiums if not self-insured for the work performed while in the other state; and

Workers' compensation benefits for injuries and occupational diseases arising out of the temporary employment in the other state are payable under the workers' compensation law of the state the contract of employment arose in, and that state's workers' compensation law provides the exclusive remedy available to the injured worker.

WAC 296-17-31009 Reciprocal agreements (Cont)

Any Washington employer while performing work in the state of Montana will be subject to the safety codes of the state of Montana. Any Montana employer while performing work in the state of Washington will be subject to the safety codes of the state of Washington.
Washington and Montana both agree to notify the other state in writing of any changes to their law that may affect this agreement within thirty days of that law change.

EXCLUSIONS FROM THE BASIC RULE:

This agreement does not apply to Washington workers of Montana employers while working in the state of Washington nor to Montana workers of Washington employers while working in the state of Montana.

Washington employers engaged in the construction industry as defined in Section 39-71-116 MCA and working in Montana must obtain coverage for workers so employed in Montana under the provisions of Montana's Workers' Compensation Act.

Montana employers engaged in the construction industry and working in Washington must obtain coverage for workers so employed in Washington under the provisions of Washington's Industrial Insurance Act.

CERTIFICATES OF COVERAGE:

Upon request, each state will issue certificates of extraterritorial coverage to the other when appropriate. The issuing state may cancel these certificates at any time.

AGREEMENT:

This agreement retroactively supersedes the previous agreement between Washington and Montana in effect July 1, 1968. This agreement is effective November 1, 2000, and will remain in effect unless terminated, modified, or amended in writing between the parties. Either party may terminate the agreement, without cause, by giving written notice to the other party at least thirty days in advance of such termination.

This agreement creates no rights or remedies, causes of action, or claims on behalf of any third person or entity against Washington or Montana and is executed expressly and solely for the purpose of coordinating issues of workers' compensation coverage between the states.

Any communication between the parties hereto or notices to be given hereunder shall be given in writing by personal delivery, facsimile or mailing the same, postage prepaid, to the addresses or numbers set forth below on the signature pages or as subsequently modified in writing by the party to be noticed.

- **NEVADA**

RECIPROCITY AGREEMENT BETWEEN THE DEPARTMENT OF LABOR AND INDUSTRIES OF THE STATE OF WASHINGTON AND THE NEVADA INDUSTRIAL COMMISSIONS OF THE STATE OF NEVADA REGARDING EXTRATERRITORIAL RECIPROCITY

WHEREAS, The worker's compensation law of the state of Washington authorizes the director of labor and industries to enter into agreement of reciprocity for worker's compensation purposes with other states; and

WHEREAS, The worker's compensation law of the state of Nevada authorizes the Nevada industrial commission to enter into agreements of reciprocity for worker's compensation purposes with other states; and

WHEREAS, Employers who conduct operations in the state of Washington are required on occasion to have Washington workers perform services in the state of Nevada; and

WHEREAS, Employers who conduct operations in the state of Nevada are required on occasion to have Nevada workers perform services in the state of Washington; and

WAC 296-17-31009 Reciprocal agreements (Cont)

WHEREAS, The department of labor and industries of the state of Washington and the Nevada industrial commission of the state of Nevada are desirous of entering into an agreement whereby the employers and workers of each of the respective states may continue to be entitled to the protection and benefits provided by the worker's compensation laws of their respective home state.

IT IS HEREBY AGREED That for the purpose of this agreement of reciprocity, a Washington worker is a person hired to work in the state of Washington, and a Nevada worker is a person hired to work in the state of Nevada.

IT IS FURTHER AGREED BETWEEN The department of labor and industries of the state of Washington and the Nevada industrial commission of the state of Nevada.

That the department of labor and industries of the state of Washington in keeping with the provisions of the Washington worker's compensation law will provide protection for any Washington employer under its jurisdiction and benefits to any of the Washington workers who may be injured in the course of employment while working temporarily in the state of Nevada. In the event of an injury to one of these workers, his/her exclusive remedy would be that provided by the worker's compensation law of the state of Washington.

That the Nevada industrial commission of the state of Nevada in keeping with the provisions of the Nevada worker's compensation law will provide protection for any Nevada employer under its jurisdiction, and benefits to any of its workers who may be injured in the course of employment while working temporarily in the state of Washington. In the event of injury to one of these workers, his/her exclusive remedy would be that provided by the worker's compensation law of the state of Nevada.

That the department of labor and industries of the state of Washington will upon request and on behalf of the Washington employer issue a certificate of extraterritorial coverage to the Nevada industrial commission of the state of Nevada, and that the Nevada industrial commission of the state of Nevada will upon request and on behalf of the Nevada employer issue a certificate of extraterritorial coverage to the department of labor and industries of the state of Washington.

That these certificates of extraterritorial coverage shall be issued and/or canceled at the discretion of the Washington department of labor and industries or the Nevada industrial commission.

That the Nevada employer while performing work in the state of Washington will be subject to the safety codes of the state of Washington, and that the Washington employer while performing work in the state of Nevada will be subject to the safety codes of the state of Nevada.

IT IS MUTUALLY UNDERSTOOD, That this agreement will not apply to Nevada workers of the Washington employer working in the state of Nevada, nor to the Washington workers of the Nevada employer working in the state of Washington.

IT IS ALSO MUTUALLY UNDERSTOOD, That premium payments on the out-of-state earnings of Washington workers will be made to the Washington department of labor and industries, and that premium payments on the out-of-state earnings of Nevada workers will be made to the Nevada industrial commission of the state of Nevada.

IT IS FURTHER AGREED That this statement of extraterritorial reciprocity shall be effective April 1, 1970, and further that this agreement shall remain in full force and effect until superseded or modified by the parties to this agreement.

WAC 296-17-31009 Reciprocal agreements (Cont)

- **NORTH DAKOTA**

THE WASHINGTON STATE DEPARTMENT OF LABOR AND INDUSTRIES AND THE NORTH DAKOTA WORKERS COMPENSATION, DESIRING TO RESOLVE JURISDICTIONAL ISSUES THAT ARISE WHEN WORKERS FROM ONE STATE TEMPORARILY WORK IN ANOTHER, ENTER INTO THE FOLLOWING AGREEMENT:

WHO IS AFFECTED BY THIS AGREEMENT?

This agreement affects the rights of workers and their employers when the contract of employment arises in one state and the worker is temporarily working in the other. To be covered by this agreement, an employer must be considered an employer under both Washington's and North Dakota's workers' compensation laws, and workers must be considered workers under both Washington's and North Dakota's workers' compensation laws.

BASIC RULE:

When a worker's contract of hire arises in one state and the worker is temporarily working in the other state:

Employers are required to secure the payment of workers' compensation benefits under the workers' compensation law of the state the contracts of employment arose in, and pay premiums if not self-insured for the work performed while in the other state; and

Workers' compensation benefits for injuries and occupational diseases arising out of the temporary employment in the other state are payable under the workers' compensation law of the state the contract of employment arose in, and that state's workers' compensation law provides the exclusive remedy available to the injured worker.

Any Washington employer while performing work in the state of North Dakota will be subject to the safety codes of the state of North Dakota. Any North Dakota employer while performing work in the state of Washington will be subject to the safety codes of the state of Washington.

EXCLUSION FROM THE BASIC RULE:

This agreement does not apply to Washington workers of North Dakota employers while working in the state of Washington or to North Dakota workers of Washington employers while working in the state of North Dakota.

CERTIFICATES OF COVERAGE:

Upon request, each state will issue certificates of extraterritorial coverage to the other when appropriate. The issuing state may cancel these certificates at any time.

AGREEMENT:

This agreement is effective March 1, 2001, and will remain in effect unless terminated, modified, or amended in writing between the parties. Either party may terminate the agreement, without cause, by giving written notice to the other party at least thirty days in advance of such termination.

This agreement creates no rights or remedies, causes of action, or claims on behalf of any third person or entity against Washington or North Dakota, and is executed expressly and solely for the purpose of coordinating issues of workers' compensation coverage between the states.

Any communication between the parties hereto or notices to be given hereunder shall be given in writing by personal delivery, facsimile or mailing the same, postage prepaid, to the addresses or numbers set forth below on the signature pages or as subsequently modified in writing by the party to be noticed.

WAC 296-17-31009 Reciprocal agreements (Cont)

- **OREGON**

THE STATE OF WASHINGTON, ACTING BY AND THROUGH THE WASHINGTON STATE DEPARTMENT OF LABOR AND INDUSTRIES AND THE STATE OF OREGON, ACTING BY AND THROUGH ITS DEPARTMENT OF CONSUMER AND BUSINESS SERVICES, DESIRING TO RESOLVE JURISDICTIONAL ISSUES THAT ARISE WHEN WORKERS FROM ONE STATE TEMPORARILY WORK IN ANOTHER, ENTER INTO THE FOLLOWING AGREEMENT (THE "AGREEMENT"):

WHO IS AFFECTED BY THIS AGREEMENT?

This agreement affects the rights of workers and their employers when the contract of employment arises in Washington and the worker is temporarily working in Oregon, or when the contract of employment arises in Oregon and the worker is temporarily working in Washington. To be covered by this agreement, an employer must be considered an employer under both Washington's and Oregon's workers' compensation laws, and workers must be considered workers under both Washington's and Oregon's workers' compensation laws.

BASIC RULE:

When a contract of employment arises in Washington and the worker is temporarily working in Oregon or when the contract of employment arises in Oregon and the worker is temporarily working in Washington:

Employers shall be required to secure the payment of workers' compensation benefits under the workers' compensation law of the state the contract of employment arose in, and pay premiums or be self-insured in that state for the work performed while in the other state; and

Workers' compensation benefits for injuries and occupational diseases arising out of the temporary employment in the other state shall be payable under the workers' compensation law of the state the contract of employment arose in, and that state's workers' compensation law provides the exclusive remedy available to the injured worker.

In determining whether a worker is temporarily working in another state, Washington and Oregon agree to consider:

1. The extent to which the worker's work within the state is of a temporary duration;
2. The intent of the employer in regard to the worker's employment status;
3. The understanding of the worker in regard to the employment status with the employer;
4. The permanent location of the employer and its permanent facilities;
5. The extent to which the employer's contract in the state is of a temporary duration, established by a beginning date and expected ending date of the employer's contract;
6. The circumstances and directives surrounding the worker's work assignment;
7. The state laws and regulations to which the employer is otherwise subject;
8. The residence of the worker; and
9. Other information relevant to the determination.

- Washington and Oregon both agree to notify the other state of any changes to their law that may affect this agreement within thirty days of that law change.
- Any Washington employer while performing work in the state of Oregon will be subject to the safety codes of the state of Oregon. Any Oregon employer while performing work in the state of Washington will be subject to the safety codes of the state of Washington.

WAC 296-17-31009 Reciprocal agreements (Cont)

EXCLUSION FROM THE BASIC RULE:

This agreement does not apply to any Washington worker of an Oregon employer while working in the state of Washington nor to any Oregon worker of a Washington employer while working in the state of Oregon. It is understood that an employer from either Oregon or Washington may have a contract in the other state where they may have both Oregon and Washington workers which may require obtaining coverage in both states for that same contract.

This agreement does not apply to employees of an employer working for stevedoring or steamship companies.

This agreement does not supersede separate agreements made regarding workers employed in the construction or maintenance of interstate structures such as dams, bridges, trestles, etc. between Oregon and Washington.

CERTIFICATES OF COVERAGE:

Upon request, each state will issue certificates of extraterritorial coverage to the other when appropriate. The issuing state may cancel these certificates at any time.

MERGER:

This agreement replaces and supersedes the previous agreement on the same subject matter entered into between Washington and Oregon in effect since October 5, 1997.

EFFECTIVE DATE:

This agreement shall take effect immediately upon completion of all of the following requirements:

(1) Execution by both parties;
(2) Public notification in compliance with Oregon law; and
(3) Adoption as a rule in compliance with Washington law.

This agreement will remain in effect unless terminated, modified, amended or replaced in writing between the parties.

TERMINATION:

Either party may terminate the agreement, without cause, by giving written notice to the other party at least thirty days in advance of such termination.

NOTICE:

Any communication between the parties hereto or notices to be given hereunder shall be given in writing by personal delivery, facsimile or mailing the same, postage prepaid, to the addresses or numbers set forth below on the signature pages or as subsequently modified in writing by the party to be noticed.

WAC 296-17-31009 Reciprocal agreements (Cont)

- **SOUTH DAKOTA**

THE WASHINGTON STATE DEPARTMENT OF LABOR AND INDUSTRIES AND THE SOUTH DAKOTA DEPARTMENT OF LABOR, DESIRING TO RESOLVE JURISDICTIONAL ISSUES THAT ARISE WHEN WORKERS FROM ONE STATE TEMPORARILY WORK IN ANOTHER, ENTER INTO THE FOLLOWING AGREEMENT:

WHO IS AFFECTED BY THIS AGREEMENT?

This agreement affects the rights of workers and their employers when the contract of employment arises in one state and the worker is temporarily working in the other. To be covered by this agreement, an employer must be considered an employer under both Washington's and South Dakota's workers' compensation laws, and workers must be considered workers under both Washington's and South Dakota's workers' compensation laws.

BASIC RULE:

When a worker's contract of hire arises in one state and the worker is temporarily working in the other state:

Employers are required to secure the payment of workers' compensation benefits under the workers' compensation law of the state the contracts of employment arose in, and pay premiums if not self-insured for the work performed while in the other state; and

Workers' compensation benefits for injuries and occupational diseases arising out of the temporary employment in the other state are payable under the workers' compensation law of the state the contract of employment arose in, and that state's workers' compensation law provides the exclusive remedy available to the injured worker.

Any Washington employer while performing work in the state of South Dakota will be subject to the safety codes of the state of South Dakota. Any South Dakota employer while performing work in the state of Washington will be subject to the safety codes of the state of Washington.

EXCLUSION FROM THE BASIC RULE:

This agreement does not apply to Washington workers of South Dakota employers while working in the state of Washington or to South Dakota workers of Washington employers while working in the state of South Dakota.

CERTIFICATES OF COVERAGE:

Upon request, each state will issue certificates of extraterritorial coverage to the other when appropriate. The issuing state may cancel these certificates at any time.

AGREEMENT:

This agreement is effective March 1, 2001 and will remain in effect unless terminated, modified, or amended in writing between the parties. Either party may terminate the agreement, without cause, by giving written notice to the other party at least thirty days in advance of such termination.

This agreement creates no rights or remedies, causes of action, or claims on behalf of any third person or entity against Washington or South Dakota, and is executed expressly and solely for the purpose of coordinating issues of workers' compensation coverage between the states.

Any communication between the parties hereto or notices to be given hereunder shall be given in writing by personal delivery, facsimile or mailing the same, postage prepaid, to the addresses or numbers set forth below on the signature pages or as subsequently modified in writing by the party to be noticed.

WAC 296-17-31009 Reciprocal agreements (Cont)

- **UTAH**

THE WASHINGTON STATE DEPARTMENT OF LABOR AND INDUSTRIES AND THE UTAH LABOR COMMISSION, DESIRING TO RESOLVE JURISDICTIONAL ISSUES THAT ARISE WHEN WORKERS FROM ONE STATE TEMPORARILY WORK IN ANOTHER, ENTER INTO THE FOLLOWING AGREEMENT:

WHO IS AFFECTED BY THIS AGREEMENT?

This agreement affects the rights of workers and their employers when the contract of employment arises in one state and the worker is temporarily working in the other. To be covered by this agreement, an employer must be considered an employer under both Washington's and Utah's workers' compensation laws, and workers must be considered workers under both Washington's and Utah's workers' compensation laws.

BASIC RULE:

When a worker's contract of hire arises in one state and the worker is temporarily working in the other state:

Employers are required to secure the payment of workers' compensation benefits under the workers' compensation law of the state the contracts of employment arose in, and pay premiums if not self-insured for the work performed while in the other state; and

Workers' compensation benefits for injuries and occupational diseases arising out of the temporary employment in the other state are payable under the workers' compensation law of the state the contract of employment arose in, and that state's workers' compensation law provides the exclusive remedy available to the injured worker.

Any Washington employer while performing work in the state of Utah will be subject to the safety codes of the state of Utah. Any Utah employer while performing work in the state of Washington will be subject to the safety codes of the state of Washington.
Washington and Utah both agree to notify the other state in writing of any changes to their law that may affect this agreement within thirty days of that law change.

EXCLUSION FROM THE BASIC RULE:

This agreement does not apply to Washington workers of Utah employers while working in the state of Washington nor to Utah workers of Washington employers while working in the state of Utah.

CERTIFICATES OF COVERAGE:

Upon request, each state will issue certificates of extraterritorial coverage to the other when appropriate. The issuing state may cancel these certificates at any time.

AGREEMENT:

This agreement is effective March 1, 2001, and will remain in effect unless terminated, modified, or amended in writing between the parties. Either party may terminate the agreement, without cause, by giving written notice to the other party at least thirty days in advance of such termination.

This agreement creates no rights or remedies, causes of action, or claims on behalf of any third person or entity against Washington or Utah and is executed expressly and solely for the purpose of coordinating issues of workers' compensation coverage between the states.

Any communication between the parties hereto or notices to be given hereunder shall be given in writing by personal delivery, facsimile or mailing the same, postage prepaid, to the addresses or numbers set forth below on the signature pages or as subsequently modified in writing by the party to be noticed.

WAC 296-17-31009 Reciprocal agreements (Cont)

- **WYOMING**

AGREEMENT BETWEEN THE DEPARTMENT OF LABOR AND INDUSTRIES OF THE STATE OF WASHINGTON AND THE WORKMEN'S COMPENSATION DEPARTMENT OF THE STATE OF WYOMING REGARDING EXTRATERRITORIAL RECIPROCITY

WHEREAS, The workmen's compensation law of the state of Washington authorized the director of labor and industries to enter into agreements of reciprocity for workmen's compensation purposes with other states; and

WHEREAS, The workmen's compensation law of the state of Wyoming authorizes the workmen's compensation department to enter into agreements of reciprocity for workmen's compensation purposes with other states; and

WHEREAS, Employers who conduct operations in the state of Washington are required on occasion to have Washington-hired workers perform services in the state of Wyoming; and

WHEREAS, Employers who conduct operations in the state of Wyoming are required on occasion to have Wyoming-hired workers perform services in the state of Washington; and

WHEREAS, The department of labor and industries of the state of Washington and the workmen's compensation department of the state of Wyoming are desirous of entering into an agreement whereby the employers and workers of each of the respective states may continue to be entitled to the protection and benefits provided by the workmen's compensation laws of their respective home states.

IT IS HEREBY AGREED BETWEEN The department of labor and industries of the state of Washington and the workmen's compensation department of the state of Wyoming:

That the Department of Labor and Industries of the state of Washington in keeping with the provisions of the Washington Workmen's Compensation Law will provide protection for any Washington employer under its jurisdiction and benefits to any of his/her workers who may be hired in the state of Washington and injured in the course of employment while working temporarily in the state of Wyoming. In the event of injury to one of these workers, his/her exclusive remedy would be that provided by the workmen's compensation law of the state of Washington.

That the workmen's compensation department of the state of Wyoming in keeping with the provision of the Wyoming workmen's compensation law will provide protection for any Wyoming employer under its jurisdiction, and benefits to any of his/her workers who may be hired in the state of Wyoming and injured in the course of employment while working temporarily in the state of Washington. In the event of injury to one of these workers, his/her exclusive remedy would be that provided by the workmen's compensation law of the state of Wyoming.

That for the purpose of this agreement "temporary" shall mean a period not to exceed six months.

That the department of labor and industries of the state of Washington will, upon request and on behalf of the Washington employer, issue a certificate of extraterritorial coverage to the workmen's compensation department of the state of Wyoming, and that the workmen's compensation department of the state of Wyoming will, upon request and on behalf of the Wyoming employers, issue a certificate of extraterritorial coverage to the department of labor and industries of the state of Washington.

That these certificates of extraterritorial coverage shall be issued for a maximum period of six months subject to renewal upon request by the affected employers and at the discretion of the Washington department of labor and industries, or the Wyoming workmen's compensation department.

That the Wyoming employer and his/her workers while performing work in the state of Washington under this agreement will be subject to the safety codes of the state of Washington, and that the Washington employer and his/her workers while performing work in the state of Wyoming under this agreement will be subject to the safety codes of the state of Wyoming.

WAC 296-17-31009 Reciprocal agreements (Cont)

IT IS MUTUALLY UNDERSTOOD That this agreement will not apply to workers of the Washington employer who may be hired in the state of Wyoming, nor to the workers of the Wyoming employer who may be hired in the state of Washington.

IT IS ALSO MUTUALLY UNDERSTOOD That premium payments on the out-of-state earnings of Washington-hired workers will be made to the Washington department of labor and industries, and that premium payments on the out-of-state earning of Wyoming-hired workers will be made to the workmen's compensation department of the state of Wyoming.

IT IS FURTHER AGREED That this agreement of extraterritorial reciprocity shall become effective on July 15, 1963, and shall remain in full force and effect until superseded or modified by the parties to this agreement.

WAC 296-17-31010 Premium cost.

How much will I pay for workers' compensation insurance? What you pay for workers' compensation insurance will vary by:

- The nature of the business you are conducting,
- The specific classifications applicable to your business,
- The unit of exposure applicable to your industry, and
- Your company's experience factor.

You may call our underwriting section at (360) 902-4817 and one of our representatives will help you estimate your premium cost per hour.

WAC 296-17-31011 Classification system and plan.

(1) **What is a workers' compensation classification system?** A workers' compensation classification system is an objective method of collecting money (*premiums*) to pay the benefits of workers injured on the job. We believe the method used to spread this cost among the employers we insure should be fair and have some relationship to their hazard and potential for loss. Classifications are the tool used to achieve a fair method of distributing the risk among employers we insure. Objective boundaries are established for each classification. These boundaries describe the types of businesses which are included in the classification, as well as the operations and employments routinely encountered. We refer to these objective boundaries as the scope of the classification. Once these boundaries have been defined, we can begin collecting information about the employers assigned to each classification. The information includes the exposure which is being covered (*risk*) and the losses (*claims*) which are related to these businesses. Next, we use this information to establish premium rates that employers in each industry will pay for their workers' compensation insurance. Our goal is to produce fair insurance rates which reflect the hazardous nature of each industry. We have tailored our classification system in Washington to reflect industries found in our state. This makes our system responsive to change and provides rate payer equity to the employers we insure. Employers engaged in more hazardous industries such as logging will pay higher insurance rates than employers engaged in less hazardous businesses such as retail store operations.

(2) **Why is a classification system needed?** We need a classification system to provide fair premium rates. Washington law (*RCW 51.16.035*) also requires us to have a classification system.

WAC 296-17-31011 Classification system and plan (Cont)

(3) **Is the classification system the same as the classification plan?** No, we refer to the body of rules (*WACs*) which establish the general parameters of how classifications are to be used as the "classification system." These rules speak to the requirements of workers' compensation insurance and to our general classification approach, such as classifying by nature of business in the state of Washington, not by occupation of worker. The "classification plan" refers to all of the various classification descriptions which describe different types of business or industry. The classification system rules (*general rules*) will apply to all businesses unless another treatment is specifically provided for in the classification plan rules (*special rules*).

(4) **How is our classification plan designed?** We have designed a plan which is keyed to the nature of the businesses or industries of the employers we insure. Our plan has over three hundred business or industry classifications. Each classification carries a premium rate which reflects the hazards that workers are exposed to. Descriptions of our classifications can be found in *WAC 296-17A-0101* through *296-17A-7400*.

(5) **Is your classification approach similar to the approach used by private insurance companies?** Yes, we are required by law (*RCW 51.16.035*) to use the same classification (*underwriting*) approach used by private carriers.

WAC 296-17-31012 Classification assignment.

(1) **How are classifications assigned to my business?** We will assign a basic classification or classifications to your business based on the nature of your business operation(s) in the state of Washington. We will not assign classifications to your business based on the individual operations, duties or occupations of individuals found within your business unless the basic classification assigned to your business either requires or permits a separate classification treatment for specified operations or employments. Exceptions to this approach are outlined in WAC 296-17-31017 and 296-17-31018.

(2) **Does this same classification approach apply if I have several businesses?** This classification approach will apply to each separate legal entity. Each separate legal entity will be classified on its own merits.

(3) **How do you decide what classification(s) to assign to my business?** To determine what classification(s) to assign to your business, we need enough information to give us a clear understanding of the precise nature of your business and the hazards your business poses to your workers. In some cases we will need to call you to obtain more detailed information about your business. Occasionally one of our field representatives may visit your business to gain a better understanding of the nature of your business. In most cases we will find a classification that specifically describes your business.

> ***Example:*** *You operate a company that sells baked goods to retail customers. Before we can classify your business we need to determine whether you bake the goods you are selling or are simply selling goods another business has baked. Once we have determined the precise nature of your business, we will review all of the available classifications to find the one that best describes the entire business. If the business has baked the products they are selling, we would consider a bakery classification or maybe a restaurant classification. If your business simply sells baked goods that another business made, we may look at a retail store classification. In most cases we will find a classification that specifically describes the business we are classifying.*

WAC 296-17-31013 Building construction.

(1) **Does this same classification approach apply to building and construction contractors?** Yes, but it may not appear that way without further explanation. We classify contractors by phase and type of construction since it is common for each contract to vary in scope.

> ***Example:*** *A contractor who builds and remodels private residences may frame the structure and work on no other phases of the project. On another job the same contractor may do only the interior finish carpentry. On still another job the contractor may install a wood deck or build a garden arbor. Each of these carpentry activities is covered by a different classification code. To ensure that contractor businesses receive the same treatment as other businesses, we assign classifications according to the phases and types of construction they contract to perform. Since some contractors specialize in one area of construction, such as plumbing, roofing, insulation, or electrical services, this classification approach mirrors that of nonbuilding contractor businesses. The policy of assigning several basic classifications to contractors engaged in multiple phases of construction may seem to be in conflict with the classification approach used for nonbuilding contractor businesses, but we have simply used the* ***multiple business*** *classification approach.*

If we have assigned multiple classifications to your construction business you should take special care in maintaining the records required in the auditing and recordkeeping section of this manual. If we discover that you have failed to keep the required records we will assign all worker hours for which the records were not maintained to the highest rated classification applicable to the work that was performed.

(2) **Who does this rule apply to?** If you are a building, construction or erection contractor and we have assigned one or more of the following classifications to your business, this rule applies to you: 0101, 0103, 0104, 0105, 0107, 0108, 0112, 0201, 0202, 0210, 0212, 0214, 0217, 0219, 0301, 0302, 0303, 0306, 0307, 0403, 0502, 0504, 0507, 0508, 0509, 0510, 0511, 0512, 0513, 0514, 0516, 0517, 0518, 0519, 0521, 0540, 0541, 0550, 0551, 0601, 0602, 0603, 0607, 0608, and 0701.

(3) **Can I have a single classification assigned to my business to cover a specific construction project?** Yes, to simplify recordkeeping and reporting requirements we will assign a single classification to cover an entire project.

(4) **How do I request the single classification for one of my construction projects?** You should send your request to the attention of your account manager at the address below:

> Department of Labor and Industries
> P.O. Box 44144
> Olympia, Washington 98504-4144

(5) **If I have asked for a single classification on one of my construction projects, how do you determine which classification will apply?** You must supply us with a description of the project and a break down of the total number of hours of exposure by phase of construction that you are responsible for.

> ***Example:*** *You notify us that your company will be responsible for all plumbing and iron erection work on a commercial building site. You have requested a single classification for this project. In your request you tell us that you estimate that it will take one thousand work hours to perform all the plumbing work and five hundred work hours to do the steel erection work.*

With this information we will estimate the premiums by classification.

> ***Example:*** *We determine that the plumbing work is covered under classification 0306 and the steel erection work is covered under classification 0518. Assume that classification 0306 has an hourly premium rate of $1.50 and classification 0518 has an hourly premium rate of $2.55. We estimate the total premium on this job to be $2,775 (1,000 hours x $1.50 .= $1,500 .+ 500 hours x $2.55 .= $1,275).*

WAC 296-17-31013 Building construction (Cont)

Our next step in this process is to develop an average hourly rate for the project. We will use this information to select the single classification which will apply to this project.

> ***Example:*** *We will take the estimated premium ($2,775) and divide this number by the estimated hours (1,500) and arrive at an average hourly rate of $1.85.*

To select the single classification that will apply to a construction project, we will compare the average hourly rate that we have computed to the rates of the classifications applicable to the project. We will select the classification whose hourly rate is the closest to the average hourly rate that we computed from the information you supplied us with.

> ***Example:*** *From the information you supplied, we have determined that the average hourly rate for this project is $1.85. We also know that the rate for the plumbing classification (0306) is $1.50 per hour and the rate for steel erection is $2.55 per hour. We would assign classification 0306 as the single classification applicable to this project.*

(6) **How will I know what classification will apply to my construction project?** We will send you a written notice which will specify the basic classification and premium rate that will apply to this project.

(7) **If I have asked for a single classification to cover one of my construction projects, am I required to use the single classification which you gave me?** No, but you should call your account manager to verify what other classifications would apply to the project. The name and phone number of your account manager can be found on your quarterly premium report or your annual rate notice. For your convenience you can call us at 360-902-4817 and we will put you in contact with your assigned account manager.

(8) **I am a general construction or erection contractor, I subcontract all my work and have no employees of my own. Do I have to report to the department of labor and industries?** No, since you do not have employees, you do not need to report to the department of labor and industries. You should be aware that the workers' compensation insurance laws of Washington include certain independent contractors as workers. If we determine that an independent contractor that you used qualifies as a covered worker, you will be responsible for the premium due for their work time. You can also be held responsible for premiums due to labor and industries if you subcontract with an unregistered contractor and they fail to pay premiums on behalf of their employees. It is in your best interest to make sure that your subcontractors are registered contractors in good standing by confirming their status on the department's web site or contacting your account manager.

(9) **Am I required to keep any special records of subcontractors that I use?** Yes, you are required to keep certain information about the subcontractors that you use. The information required is:

- Subcontractor's legal name;
- Contractor registration number and expiration date;
- UBI number (or labor and industries account ID number)

If you supply materials to a subcontractor, also keep a record of the:

- Amount of material supplied;
- Project name or location;
- Date material was supplied; and
- Completion date of contracted work.

Failure to maintain these records may result in the subcontractor being considered a covered worker for whom you must report hours.

WAC 296-17-31013 Building construction (Cont)

(10) **What classification should I use to report construction site cleanup by my employees?** You should report the cleanup of construction debris in the same classification that applied to the work which generated the debris unless another classification treatment is provided for in other rules. For example, if you are a roofing contractor and you have an employee pick up roofing debris at the construction (project) site, you would report the employee involved in the site cleanup in the roofing classification (0507). If you are the general contractor at a construction site and have either classification 0510 "wood frame building construction" or classification 0518 "nonwood frame building construction" assigned to your business, you would report site cleanup in the classification applicable to the type of building you are constructing. For example, if you are a general contractor and you are engaged in building a single-family wood frame dwelling, you would report construction site cleanup by your employees in classification 0510 "wood frame building construction."

(11) **I am a construction site clean-up contractor, my employees only pick up construction debris, we do no construction work, what classification do I report site cleanup in?** If your employees are collecting and/or removing construction site debris, you would report in classification 4305-22. If your employees are collecting and/or removing nonconstruction debris such as household junk, garden waste, basement debris, furniture and appliances, you would also report in classification 4305-22. If you have contracts to clean up construction debris and also provide preoccupancy clean up work and are not a construction contractor, then you can divide hours between the two risk classifications 4305-22 and 6602-03 providing accurate accounting records are kept for both activities.

(12) **What classification should I use to report the work time of my employees when they are involved in the set up of scaffolding, hoists, cranes, towers or elevators at a construction site?** We use the same classification treatment for this type of work as we do with construction site cleanup. For example, if you are a roofing contractor and you have an employee set up scaffolding at the construction (project) site, you would report the employee involved in the set up of scaffolding in the roofing classification (0507). If you are the general contractor at a construction site and have either classification 0510 "wood frame building construction" or classification 0518 "nonwood frame building construction" assigned to your business, you would report the set up of scaffolding at the construction in the classification applicable to the type of building you are constructing. For example, if you are a general contractor and you are engaged in building a single-family wood frame dwelling, you would report scaffolding set up by your employees in classification 0510 "wood frame building construction." Helicopter services that are engaged to assist in lifting beams, air conditioning units, statues and other objects onto buildings or structures are to be reported separately in classification 6803.

(13) **Is preoccupancy cleanup of a building by my employees classified the same as debris cleanup at a construction site?** Since your understanding of what preoccupancy clean-up work is may be different from ours, we need to share with you our understanding before we can answer this question. Our understanding in this area is that preoccupancy cleanup occurs after the building is finished. The clean-up work consists of washing paint and overspray from windows, vacuuming carpets, washing floors and fixtures, and dusting woodwork, doors and cabinets. If you have employees whose duties are limited to this type of cleaning, we will allow you to report their work time in classification 6602 "janitors."

(14) **If I have an employee who does some construction work, construction site cleanup and preoccupancy cleanup, can I divide their work time between the janitor and a construction classification?** No, we will not permit you to divide the work time of an employee between the janitor classification and a construction classification. If you have an employee who does preoccupancy clean-up work for you, and that employee also performs other nonpreoccupancy clean-up work for you such as construction work, shop work or construction site debris clean-up work, then you must report all of their work time in the applicable construction or nonshop classification.

WAC 296-17-31014 Farming and agriculture.

(1) **Does this same classification approach apply to farming or agricultural operations?** Yes, but it may not appear so without further explanation. We classify farming and agricultural operations by type of crop or livestock raised. This is done because each type of grower will use different processes and grow or raise multiple crops and livestock which have different levels of hazards. It is common for farmers and ranchers to have several basic classifications assigned to their account covering various types of crops or livestock. If you fail to keep the records required in the auditing recordkeeping section of this manual, and we discover this, we will assign all worker hours for which records were not maintained to the highest rated classification applicable to the work performed.

(2) **I am involved in diversified farming and have several basic classifications assigned to my business. Can I have one classification assigned to my account to cover the different types of farming I am involved in?** Yes, your account manager can assist you in determining the single classification that will apply to your business. The name and phone number of your account manager can be found on your quarterly premium report or your annual rate notice. For your convenience you can call us at 360-902-4817 and we will put you in contact with your assigned account manager.

(3) **How do you determine what single farming classification will be assigned to my business?** The approach used to assign a single classification to a farming business is much the same as we use for construction or erection contractors. To do this, we will need a break down of exposure (*estimate of hours to be worked by your employees*) by type of crop or livestock being cared for (*classification*). This information will be used to estimate the premium which would be paid using multiple classifications. The total premium is then divided by the total estimated hours to produce an average rate per hour. We will select the classification assigned to your business which carries the hourly premium rate which is the closest to the average rate that we produced from the estimated hours. Classification 4806 is not to be assigned to any grower as the single farming classification.

(4) **How will I know what single farming classification you have assigned to my business?** We will send you a written notice of the basic classification that will apply to your business.

(5) **If I requested a single classification for my farming operation can I change my mind and use multiple classifications?** Yes, but you will need to call your account manager to verify the applicable classifications.

The name and phone number of your account manager can be found on your quarterly premium report or your annual rate notice. For your convenience you can call us at 360-902-4817 and we will put you in contact with your assigned account manager.

(6) **I am a farm labor contractor. How is my business classified?** If you are a farm labor contractor we will assign the basic classification that applies to the type of crop being grown, or livestock being cared for. If you contract to supply both machine operators and machinery on a project, all operations are to be assigned to classification 4808.

(7) **Farm internship pilot program. Who may participate in the farm internship pilot program created by the department as a result of Title 49 RCW, effective June 10, 2010?** Small farms with annual sales of less than two hundred fifty thousand dollars per year located in San Juan or Skagit counties that receive a special certification from the department may have farm interns. Employers who qualify may report no more than three farm interns. Farm internship program risk classifications are: WAC 296-17A-4814, 296-17A-4815, and 296-17A-4816.

WAC 296-17-31015 General inclusions.

When are certain operations like delivery drivers included in a basic classification and when are they excluded? There are certain operations, such as delivery of goods or merchandise, which are routinely found in the businesses we insure. We refer to these operations as *general inclusions* to a basic classification. Although these operations are sometimes covered by a specific basic classification, we will not assign separate basic classifications to a business to cover these operations unless it was, coincidentally, the nature of the employer's business. *General inclusion* operations are support functions or operations of a business and, as such, are usually included within the scope of each basic classification. The determination of whether or not these operations will be included within the scope of a basic classification is made when the basic classification is first developed. That is why some basic classifications will exclude certain operations and others will include them. Unless the wording of a basic classification specifically excludes any operation listed below, they are to be included. The more common general inclusion operations are:

- Aircraft travel by employees in connection with the business of the employer, other than members of the flying crew.
- Commissaries and restaurants for the employers' employees. However, such operations, when operated in connection with construction, erection, lumbering, or mining, will be assigned classification 3905 - restaurants.
- Manufacture of containers, such as bags, barrels, bottles, boxes, cans, cartons, wooden pallets, or packing cases by employees of the employers for use in the employer's operations.
- Hospitals, medical facilities, or dispensaries operated by employers for their employees.
- Printing, lithography, or similar operations of the employer when used exclusively for their own products or needs.
- Maintenance or ordinary repair of the employer's building or equipment when performed by employees of the employer.
- Pick up and delivery when performed by employees of the employer in connection with the business of the employer.
- Sales of all products being manufactured by the employer.
- Warehousing, handling, packing, and shipping when performed by employees of the employer in connection with the business of the employer.
- Testing or analytical laboratories when operated by employees of the employer in connection with the business of the employer.

Example: *Picture the variety of delivery vans and trucks you encounter as you drive down a highway. In this example, there is a company-owned truck delivering grocery items, a van that delivers parcels and packages, a moving van transporting household furnishings for a customer, and a common carrier company hauling goods from one state to another. Even though the drivers of these vehicles are performing similar duties (hauling goods/driving on a freeway), we would not assign them to the same basic classification. Our classification policy requires us to assign classifications based on the type of the businesses they work for and to consider the overall operations of that business. We learn that the truck delivering grocery items was owned by a retail grocery store and they were transporting goods from a central warehouse to one of their stores. Since the employer is engaged in operating retail grocery stores we would begin our classification search by looking for a classification that covers retail grocery stores. Our search discloses classification 6402 which covers retail grocery stores. A review of the wording of that classification does not require drivers to be reported in another classification so the grocery store classification would include the driver. Now, assume that the driver of the van delivering parcels and packages is an employee of a drug store. Drug stores are covered in classification 6406. A review of that classification reveals that drivers are to be reported separately in classification 1101. Therefore the driver would be reported in classification 1101 and not classification 6406. Moving and storage companies are covered in classification 6907. Since this classification does not exclude drivers, the driver would be reported in classification 6907. And, finally, we would assign the interstate/intrastate trucking classification 1102 to the common carrier trucking operation.*

WAC 296-17-31016 Classification by analogy.

How do you determine what classification(s) to assign to my business if a specific reference does not exist in the classification plan? You may operate a business which is not specifically referenced in our classification plan. This can simply be the result of differences in terminology. Classifications are constantly evolving as employers adopt new technology, employ more specialized employees, modernize equipment, and employ new processes. In rare instances our classification plan will not specifically reference a type of business. When we discover a type of business or industry for which a classification does not exist, we will follow the same general classification approach that we use to classify a business when a reference does exist. However, we need to go a step further by considering the processes used and the related hazards. We call this *classifying by analogy*.

> ***Example:*** *You are the owner of a pen manufacturing business. Assume we have contacted you and learn the following:*
>
> - *You purchase all the plastic components from another unrelated business;*
> - *Some of your pens have plastic housings and others have metal housings;*
> - *You manufacture all of the small metal components at your plant;*
> - *Your metal manufacturing consists of metal stamping, using metal lighter than nine gauge, and extrusion processes;*
> - *You also manufacture small boxes to package your pens;*
> - *You operate a printing department for printing your company's logo and pen information on the boxes;*
> - *As a special service to customers, you will deliver their pens if they are within a sixty mile radius of your plant.*
>
> *We have over three hundred classifications. To simplify the classification process, we have grouped our classification codes into about thirty-eight smaller groupings which we refer to as a schedule grouping. In the case of a pen manufacturer, we can narrow our search to the group which covers metal goods manufacturing. Within the metal goods manufacturing group we have classifications that cover the fabrication of structural iron or steel beams used in construction; classifications that cover the manufacture of wood stoves, storage tanks, and other products using plate metal; classifications that cover light weight sheet metal works such as heating and ventilating duct work; and a classification that covers the manufacture of light metal products. In our search for a classification we encounter classification 3602. Classification 3602 includes the manufacture of fishing tackle, scientific instruments, metal buttons, and jewelry. When we consider the weight of metal, other materials used in the manufacture of the product, the manufacturing processes, and the end product, we conclude that classification 3602 is the most applicable to the manufacture of writing pens and would assign this classification to your pen manufacturing business.*

WAC 296-17-31017 Multiple classifications.

(1) **Can I have more than one basic classification assigned to my account?** Yes, we will assign other classifications to your business when the assignment of another basic classification is required or permitted by the description(s) of the employer's other classification(s).

Whenever you have more than one classification assigned to your account, you must keep detailed records of the actual time spent by each employee in each classification. An explanation of payroll records you must keep can be found under WAC 296-17-35201. Use of percentages, averages or estimates is not permitted. If you do not have original time card or time book entries to support your reporting, all worker hours in question will be assigned to the highest rated classification applicable to your business operations.

WAC 296-17-31017 Multiple classifications (Cont)

(2) **Are there other circumstances when I can have more than one basic classification assigned to my account?** Yes, under certain circumstances we will assign more than one basic classification to your account. These circumstances include:

- The employer is operating a secondary business which includes operations that we do not consider a normal part of that employer's principal business in Washington, or
- The employer has multiple retail store locations.

In these instances we will assign additional basic classifications *only if all of the following conditions are met*:

- The employer maintains separate payroll records for each business,
- Different employees work in each business,
- Each business is separated by structural partitions if they share a common business location,
- Each business can exist independently of the other, and
- The classification language of the principal business does not prohibit the assignment of the secondary classification.

If all of the above *five* conditions are not met, then the operations of the secondary business will be reported in the highest rated classification that applies to the employer.

(3) **What do you mean by the term "principal business?"** The principal business is represented by the basic classification assigned to an employer which produces the greatest amount of exposure. The principal business does not include standard exception or general exclusion classifications or operations.

(4) **If my business is assigned a basic classification and a standard exception classification and I have an employee who works in both classifications, can I divide their exposure (hours) between the two classifications on my quarterly report?** No, you cannot divide an employee's exposure (*work hours*) between a basic classification and standard exception classification. An explanation of "standard exception classification" is discussed in (*WAC 296-17-31018(2)*). If an employee performs work covered by a basic classification and a standard exception classification, all of their exposure (*hours*) must be reported in the basic classification applicable to your business. You cannot report the exposure (*hours*) of any employee in a standard exception classification if they perform duties covered by a basic classification assigned to your business. Refer to WAC 296-17-31018 for a list and explanation of the "*exception classifications.*"

(5) **I have more than one standard exception classification assigned to my business. One of my employees works in more than one of the standard exception classifications. Can I divide their exposure (hours) between two or more standard exception classifications on my quarterly report?** No, you cannot divide an employee's work hours between two standard exception classifications. You must report all exposure (*work hours*) in the highest rated standard exception classification applicable to the work being performed.

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.

WAC 296-17-310171 How to report hours for employees supporting multiple business operations (Cont)

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

Risk Class	Description	Rate
0507 05	Roofing work	5.1370
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 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.

WAC 296-17-310171 How to report hours for employees supporting multiple business operations (Cont)

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 governing classifications:

- *4900*
- *4904*
- *4911*
- *5206*
- *6301*
- *6303*
- *7100*
- *7101*

***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

WAC 296-17-310171 How to report hours for employees supporting multiple business operations (Cont)

***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 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 296-17-31018 Exception classifications.

(1) **What are exception classifications?** In *WAC 296-17-31012* we discussed our classification policy. We described the process used to classify risk and stated that we assign the basic classification or basic classifications that best describe the nature of your company's business. While this policy is modeled after the policy used by private insurance carriers and is geared to administrative ease for you, we recognize that there are some duties or operations where your employees do not share the same general workplace hazards that your other employees are exposed to. To provide for those operations that are outside the scope of a basic classification, we have created three types of exception classifications listed below:

- Standard exception classifications,
- Special exception classifications, and
- General exclusion classifications.

(2) **What are the standard exception classifications?** Standard exception classifications cover those employments that are administrative in nature and common to many industries. Employees covered by a standard exception classification cannot be exposed to any operative hazard of the business. If the language of the basic classification assigned to your business does not include these employments, you may be able to report them separately. You cannot divide the work hours of an employee between a standard exception classification and a basic classification unless it is permitted by another rule. If an employee works part of their time in a standard exception classification and part of their time in your basic classification, then all exposure (hours) must be reported in the highest rated basic classification applicable to the work being performed. The standard exception classifications are:

- Classification 4904 (*WAC 296-17A-4904*) "clerical office employment." This classification includes clerical, administrative, and drafting employees.
- Sales personnel classifications 6301 (*WAC 296-17A-6301*), and 6303 (*WAC 296-17A-6303*) includes outside sales personnel and messengers.
- Classification 7101 (*WAC 296-17A-7101*) applies to corporate officers who have elected optional coverage. A corporate officer as used in these rules is a person who is an officer in the corporation, such as the president, who also serves on the corporation's board of directors and owns stock in the corporation.
- Classification 7100 (*WAC 296-17A-7100*) applies to members of a limited liability company who have elected optional coverage.

WAC 296-17-31018 Exception Classification (Cont.)

Clerical office employees are defined as employees whose duties are limited to: Answering telephones; 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. Their work must be performed in a clerical office which is restricted to:

- A work area which is physically separated by walls, partitions, or other physical barriers, from all other work areas of the employer, and
- Where only clerical office work as described in this rule is performed.

A clerical office does not include any work area where inventory is located, where products are displayed for sale, or area where the customer brings products for payment. Clerical office employees can perform cashiering and telephone sales work if they do not provide any retail or wholesale customer service that involves handling, showing, demonstrating, or delivering any product sold by the employer. Clerical office employees can make bank deposits, pick up and deliver mail at the post office, or purchase office supplies, if their primary work duties are clerical office duties as defined in this rule.

Sales personnel are defined as employees whose duties are limited to: Soliciting new customers by telephone or in person; servicing existing customer accounts; showing, selling, or explaining products or services; completing correspondence; placing orders; performing public relations duties; and estimating. Although some of sales person's duties may be performed in a clerical office, most of their work is conducted away from the employer's physical business location or in showrooms. We refer to work that takes place away from the employer's premises as "*outside sales*." Sales personnel whose duties include customer service activities such as, but not limited to, the delivery of product, stocking shelves, handling inventory, or otherwise merchandising products sold to retail or wholesale customers are excluded from all standard exception classifications. Sales personnel with duties such as delivery and stocking of shelves are to be reported in the basic classification applicable to the business unless the basic classification assigned to the business requires another treatment.

Messengers are defined as employees whose duties are delivering interoffice mail, making deposits, and similar duties that are exclusively for the administration of the employer's business. Classification 6303 "messengers" does not include delivering mail or packages to the employer's customer or as a service to the public. If a messenger is engaged in delivering mail or packages as a service to the public they are to be assigned to the basic classification of the business or classification 1101 as applicable.

Corporate officers' duties in classification 7101 must be limited to: Clerical duties; outside sales duties as described above; administrative duties such as hiring staff, attending meetings, negotiating contracts, and performing public relations work. To qualify for this classification, a corporate officer must:

- Be a shareholder in the corporation;
- Be elected as a corporate officer and empowered in accordance with the articles of incorporation or bylaws of the corporation;
- Serve on the corporation's board of directors;
- Not have any exposure to any operative hazard of the business; and
- Not directly supervise employees who have any exposure to any operative hazard of the business.

WAC 296-17-31018 Exception Classification (Cont.)

Members of a limited liability company (LLC) duties in classification 7100 must be limited to: Clerical duties; outside sales duties as described above; administrative duties such as hiring staff, attending meetings, negotiating contracts, and performing public relations work. This includes only those members who have duties and authority similar to the exemption criteria of corporate officers in RCW 51.12.020.

Classification 6303 may apply to a corporate officer or member of a limited liability company whose duties are limited to outside sales activities as described in the sales personnel section of this rule. Under no circumstance is classification 4904 to be assigned to any corporate officer or member of a limited liability company.

(3) **What are the special exception classifications?** Special exception classifications represent operations found within an employer's business that are allowed to be reported separately when certain conditions are met. Assuming the conditions noted under each exception below have been met, the following classifications may be used even if your basic classification includes the phrases "all operations" or "all employees." These special exceptions are subject to a division of worker hours in connection with all other basic classifications unless specifically prohibited in an individual classification WAC rule.

Farms: Hand harvesting crops - Classification 4806 (*WAC 296-17A-4806*) will apply if the employee:

- Is hand harvesting crops such as nuts, berries, prunes, field flowers, or bulbs; and
- Is harvesting by picking from trees while standing on the ground or harvesting from the ground while sitting, kneeling, bending, or stooping.

Security guards - Classification 6601 (*WAC 296-17A-6601*) will apply if the security guard:

- Is an employee of an employer engaged in logging or construction;
- Is for the purpose of guarding the employer's logging or construction sites;
- Is employed at the site only during the hours the employer is not conducting any other operations at the site;
- Has no other duties during their work shift as a security guard.

If all of the above conditions are not met, the security guard is to be reported in the basic classification applicable to the construction or logging operation being conducted.

Janitors - Classification 6602 (*WAC 296-17A-6602*) will apply if:

- The janitorial/cleaning activities being performed are limited to the employer's clerical office;
- The clerical office meets the criteria described earlier in this rule; and
- The employer's office employment is assigned to be reported in classification 4904.

Construction: Superintendent or project manager - Classification 4900 (*WAC 296-17A-4900*) will apply if the superintendent or project manager:

- Is an employee of a licensed contractor engaged in construction;
- Has no direct control over work crews;
- Performs no construction labor at the construction site or project location.

If all of the conditions are not met, the superintendent or project manager is to be reported in the basic classification applicable to the construction project.

WAC 296-17-31018 Exception Classification (Cont.)

Construction: Estimator - Classification 4911 (*WAC 296-17A-4911*) will apply if the estimator:

- Is the employee of a licensed contractor engaged in construction; and
- Has no duties other than estimating during their work shift.

If these conditions are not met, the estimator is to be reported in the basic classification applicable to their employer's business or the construction project.

Permanent yard or shop operations - Classification 5206 (*WAC 296-17A-5206*) will apply if:

- The permanent yard or shop is maintained exclusively for the storage and maintenance of materials or equipment used in the business of logging, log hauling, construction, or trucking.

Log truck drivers - Classification 5003 (*WAC 296-17A-5003*) will apply if the log truck driver has no other duties during their work shift that are subject to the logging classification 5001 (*WAC 296-17A-5001*).

Retail product demonstrators - Classification 6406 (*WAC 296-17A-6406*) will apply if the product demonstrator:

- Has no other duties during the work shift, other than minor set up and preparation, demonstrating, or providing sample products free of charge to the public;
- Does not demonstrate equipment or machinery;
- Does no delivery, selling, stocking of shelves, or assembly requiring the use of power tools;
- Does not set up product displays that remain after the demonstration;
- Is employed by a manufacturer, wholesaler, or business specializing in providing product demonstrators and their services to others.

If all of these conditions are not met, product demonstrators are to be reported in the basic classifications applicable to their employers.

(4) **What are the general exclusion classifications?** General exclusion classifications represent operations that are so exceptional or unusual that they are excluded from the scope of all basic classifications. If you have these operations, we will assign a separate classification to cover them. You must keep accurate records of the work hours your employees work in these classifications. If you do not keep accurate time records for each employee performing work covered by a general exclusion classification, we will assign the work hours in question to the highest rated classification applicable to those hours. The general exclusion classifications are:

- Aircraft operations: All operations of the flying crew;
- Racing operations: All operations of the drivers and pit crews;
- Diving operations: All operations of diving personnel and ship tenders who assist in diving operations;
- New construction or alterations of the business premises;
- Musicians and entertainers.

A division of work time is permitted between a standard exception classification and flight crew operations, racing operations, or diving operations. If you fail to keep original time records that clearly show the time spent in the office or in sales work, we will assign all work hours in question to the highest rated classification applicable to the work hours in question.

> ***Example:*** *Assume a corporate officer performs duties which are described in classification 7101. Occasionally, the officer flies a plane to attend a meeting. You would report the flying exposure (hours) of the corporate officer in classification 6803. The remainder of the corporate officer's time would continue to be reported in classification 7101.*

WAC 296-17-31019 Standard exception classification describes business.

What if the only classification that describes my business is a standard exception classification? How do you assign classifications to my business? When this happens we will assign the standard exception classification that best fits your business. Any work performed by employees that is outside of the scope of the exception classification will be classified according to the type of work being performed.

> ***Example:*** *You operate an insurance company. Besides having office and sales employees you have a printing department where you produce office stationery, brochures, and insurance policies, and maintenance employees to clean the office. We would assign classification 4904 to your office employees, classification 6303 to your sales employees, classification 4101 for your printing operation and classification 6602 for your janitorial staff. Since classifications 4904 and 6303 are standard exceptions, they do not include printing or maintenance operations.*

WAC 296-17-31021 Units of exposure.

(1) **What is a "unit of exposure?"** A unit of exposure is the measure which is used to help determine the premium you will pay. For most businesses the unit of exposure is the ***hours*** worked by their employees. Because not all employees are compensated based on the hours they work, we have developed reporting alternatives to make reporting to us easier. Those alternatives are outlined in subsection (2) of this section. In other cases, the department *may* authorize some other method in assuming workers hours for premium calculation purposes.

(2) **What are the alternatives to actual hours worked?** The exceptions are:

- **Apartment house managers, caretakers, domestic, home care or similar employees:** To determine the number of hours you need to report to us, divide an employee's total compensation, including housing and utility allowances, by the average hourly wage for the classification. The total number of work hours to be reported for each employee is not to exceed 520 hours per quarter. You will need to call us at (360) 902-4817 to obtain average hourly wage information.
- **Commission employees - Outside (such as, but not limited to, real estate and insurance sales):** You must select one of the following methods to report your commission employees - Outside:
- Actual hours worked; or
- Assumed hours of eight hours per day for part-time employees or one hundred-sixty hours per month for full-time employees.
  All outside commission employees of an employer must be reported by the same method. You cannot report some outside commission employees based on the actual hours they work and others using the eight hours per day for part-time employees or one hundred-sixty hours per month for full-time employees method.
- **Drywall - Stocking, installation, scrapping, taping, and texturing:** Premiums are based on material installed/finished rather than the hours it took to install/finish the drywall.
- **Horse racing - Excluding jockeys:** Employers in the horse racing industry pay premiums based on a monthly or daily rate on employees based on a type of license their employees h old rather than the hours the employees work. Premiums are collected by the Washington horse racing commission.
- **Jockeys:** Report ten hours for each race/mount or for any day in which duties are reported.
- **Pilots and flight crew members:** Pilots and flight crew members having flight duties during a work shift including preflight time shall have premium calculated by utilizing daily readings logged per federal requirements of the aircraft tachometer time: Provided, That if the total tachometer time for any day includes a fraction of an hour, the reportable time will be increased to the next full hour: Provided further, That pilots and flight crew members who assume nonflying duties during a work shift will have premium calculated in accordance with the appropriate rules and classifications applicable to nonflight duties.
- **Race car drivers:** Report ten hours for each race/heat.
- **Salaried employees:** You must select one of the following methods to report your salaried employees:
- Actual hours worked; or

- Assumed hours of one hundred-sixty hours per month.

All salaried employees of an employer must be reported by the same method. You cannot report some salaried employees based on the actual hours they work and others using the one hundred sixty hours per month method. Provided further, as in the case of contract personnel employed by schools and/or school districts, the school or school district shall report actual hours worked for each employee, one hundred sixty hours per month for each employee, or the department *may* authorize some other method in assuming workers hours for premium calculation purposes.

(3) **Can I use assumed work hours for piece workers?** No, if you employ piece workers you must report the actual hours these individuals work for you unless another unit of exposure is required.

> ***Example:*** *If you have employees engaged in drywall work you would report and pay premiums on the basis of the square footage of the material they installed not the hours they worked.*

WAC 296-17-31022 Reporting exception classification employees.

How do I report exception classification employees on my quarterly report? If the language of the basic classification assigned to your business does not include those occupations, operations or employments which we have defined by exception classifications and treatments, you may report them separately in the applicable exception classification. To report these employments, operations and occupations separately, you must meet all of the conditions specified in the exception classification rules which are applicable to the classification.

WAC 296-17-31023 Premium reporting.

How often will I need to report and pay premiums? Most employers will report and pay premiums once every three months. We refer to these three-month periods as quarters. For example, the months of January, February, and March represent the first quarter of a calendar year. In some cases employers report at more frequent intervals.

> ***Example:*** *Reforestation contractors report on a contract basis for any project over ten thousand dollars. Since contracts may last only a few days, reforestation contractors may file reports daily, weekly, and monthly.*

If you do not have employees during a quarter, you must return your premium report by the due date and indicate "no payroll" or "no employees" across the face of the report. If you do not submit reports when required, we will estimate premiums and initiate legal action against you to collect premiums due.

WAC 296-17-31024 Classification premium rates.

How do you determine what rate to charge me? You are charged premiums using base rates for each of your risk classifications. These premiums include rates for each of the four different premiums you are required to pay: Accident fund premiums, medical aid fund premiums, stay-at-work program premiums, and supplemental pension fund premiums. Your premiums for each classification are determined by multiplying your experience factor by the sum of the accident fund, medical aid fund and stay-at-work program base rates for that class, and then adding the supplemental pension fund rate.

WAC 296-17-31025 Change in business operations.

If I change the type of business I operate, or add a new operation, should I call you? Yes, we rely on you to update us about changes in your business operations. We provide a place on your quarterly premium reports to let us know about any changes you have made. If you need help determining if changes to your account are necessary, you can call your account manager. Depending on the type of change you are making, you may need to complete a new business license application. The name and phone number of your account manager can be found on your quarterly premium report or annual rate notice. For your convenience you can call us at 360-902-4817 and we will put you in contact with your assigned account manager.

WAC 296-17-31026 Reporting multiple business operations.

If I have more than one business, can I report them on the same account? The way the businesses are organized will make a difference. Each separate "*ownership type*" must be classified and reported separately from any other much the same way you must keep each business' financial records separate from any other. Your business license application must specify the "*ownership type*" of your business, such as, sole proprietor, partnership, corporation, etc. If that one ownership type registration is for more than one location of the same business or more than one type of business, you can choose to report all of them on the same account or on separate accounts. However, if you register each as a separate ownership type, you must report them on separate accounts.

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 296-17A-7104 through 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 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.

WAC 296-17-31028 Closing accounts.

What are my responsibilities when I close my business, or when I no longer have employees? You must notify us in writing when you close your business or when you no longer have employees. You may either send a letter, or include a note on your final quarterly report. We will not close your account from a telephone call.

WAC 296-17-31029 Insurance principles.

(1) **What insurance principles does the department of labor and industries use when a new classification is developed?** Those principles are broken down into four major components as follows:

- Administration
- Equity
- Homogeneity
- Safety

A detailed explanation of these principles can be found in subsection (2) of this section.

(2) **What are these principles?**

- **Administration:** Recordkeeping requirements must be simple and easy to follow. If our classification system imposed burdensome recordkeeping requirements, most employers would find it difficult to comply. Resolving complaints related to burdensome recordkeeping requirements would be in nobody's interest. The premium rate for your basic classification is based on the *average* exposure to hazard of all your workers. If our classification system were based upon individual occupations, you would pay a lower rate for your workers whose duties are considered low hazard, but you would pay a higher rate for your workers who have duties that expose them to a greater hazard. The total premium you pay would not be decreased; it would only be redistributed and would require more recordkeeping. Having one basic classification assigned to cover all the operations makes recordkeeping and reporting easier for you.
- **Statistical credibility or equity:** By monitoring our classification plan, we ensure that enough hours are reported in each classification to provide a meaningful statistical base. A large enough statistical base helps avoid sudden large increases or decreases in rates and keeps them at the lowest possible level. We refer to this as *statistical credibility*. Classifications must also be *responsive to change* if equity and fairness are to be achieved. Our classification plan is in a constant state of evolution. In the early 1970s we had approximately 45 classifications. Today we have over 300 main classifications and approximately 1,000 subclassification codes to track losses. In some industries, the evolution is gradual, and no change to the classification itself is needed. We recognize that the wording used to describe a classification may not have kept up with changes in an industry. However, as the industry conditions evolve because of modern equipment, new processes or materials, or changes in employment laws and safety standards, so does the experience upon which the rate is based. In other words, the changes in the experience which are used to develop premium rates *reflect* new developments in processes, equipment, and technology even though the wording in the classification is unchanged. We strive to keep our classification language current. Although it would be easy to just change the classification wording as we encounter changes in an industry, Washington law requires that we conduct public hearings before we make official changes to the rule. We do this as a public safeguard and to involve business in the change process. As technologies change or new industries develop, we receive requests from industry representatives for new classifications or for determination of proper classification assignments for the new processes. We will evaluate the request and determine if there is a large enough group of employers to justify a new classification. Any classification must produce enough premium to cover losses. In addition, as specific industries become obsolete or certain processes are no longer in use we will discontinue the classifications that covered them.
- **Homogeneity:** Although it is rare that any two businesses are identical, our classification plan recognizes that similar businesses have similar exposures to occupational injury and disease. Employers with similar operations and exposures are grouped together so each classification includes common exposures and carries a rate that reflects those exposures. This method of grouping *homogenous* risks ensures that the overall cost of the workers' compensation system is distributed fairly among the businesses we insure. Classifications must also be *mutually exclusive*. Our classifications are clearly defined so that each type of business or industry fits in only one basic classification.

WAC 296-17-31029 Insurance principles (Cont)

- **Workplace safety and accident prevention:** By classifying employers by the nature of their business, each industry can take responsibility for controlling its own workers' compensation costs. Employers may belong to a trade association, which usually offers safety or risk management services. If such services result in fewer and less costly accidents, that improved experience will tend to lower the base rates for that industry. If our classification system were based upon the occupations or duties of employees, the success of a single industry's safety or risk management program would have little impact on its premium costs.

  Example: *Many retail grocery stores employ meat cutters. If grocery stores wanted to reduce the frequency of injury to their meat cutters they could develop a safety plan that focused on proper meat handling, lifting, and cutting. Assuming the safety program was successful and reduced the cost associated with meat cutter claims, the rate for grocery stores would go down. If, on the other hand, all meat cutters, such as those who work for restaurants, grocery stores, or slaughter houses, reported in a single meat cutter classification, it is doubtful that the grocery stores' safety program would have any impact on the premium rates since grocery stores' meat cutters would represent only a small portion of a meat cutter classification.*

WAC 296-17-31030 Successorship and other transfers of ownership.

RCW 51.16.200 requires a taxpayer to make a return and pay the tax due to the department of labor and industries within ten days of quitting business, selling out, exchanging, or otherwise disposing of the employer's business or stock of goods. If this tax is not paid by the employer, any successor to the employer becomes liable for the full amount of the tax. RCW 51.08.177 defines the term "successor." Subsections (1) through (3) of this section provide an interpretation of successorship issues.

(1) **What does the term "a major part" mean as that term is used in RCW 51.08.177?** A major part refers to a significant or substantial portion of a business's property. Major does not mean more than half.

Example: *A sand and gravel business owns several trucks and a gravel pit as its primary assets. Each may be considered "a major part" of the property of the taxpayer.*

(2) **Can a taxpayer/employer have more than one successor?** Yes.

Example: *Using the sand and gravel business in the example above, if the gravel pit were to be sold to one business (A) and the fleet of trucks to another business (B), both A and B would be considered successors.*

(3) **What is intangible property?** Intangible property is property that has no physical existence, but may have value.

Example: *The most common example is "goodwill." Goodwill is the value of a trade or business based on expected continued customer patronage due to its name, reputation, or any other factor. Other examples of intangible property include literary rights, bank accounts, customer lists, and internet domain names.*

WAC 296-17-352 Audits.

An audit of the employer's books, records and payrolls performed pursuant to the authority contained in RCW 51.48.040 may include but will not be limited to:

(1) An audit to determine whether an employer engaged in a business or trade has employment subject to the industrial insurance laws.

(2) A visual inspection of the employer's workplace or places for the purpose of determining appropriate classifications in accordance with the industrial insurance laws and rules as set forth in chapter 296-17A WAC.

WAC 296-17-352 Audit (Cont)

(3) Audits containing a complete and detailed examination of the employer's books and records for a specific period to establish the reporting of the employer's payroll in accordance with the industrial insurance laws and the rules as set forth in chapter 296-17 WAC, and as well, chapter 296-15 WAC in the event the employer has been certified a self-insurer.

Except as otherwise provided in this rule any audit time period may be less than, but will not exceed, three years of the due dates of any payments from any employer where the department has requested submission of the employer's books, or three years of the due dates of any payments where the employer makes claim for adjustment, recomputation or alteration of any such payment: Provided, That an employer certified to self-insure pursuant to the authority contained in chapter 51.14 RCW, shall be subject to such audit as deemed necessary to guarantee its compliance with the industrial insurance laws and rules and regulations for self-insurers: Provided further, That an employer who fails to make any books and records, or certified copies thereof, available for audit in the state of Washington, will be charged for all costs incurred by the department in auditing any books and records maintained at other places: Provided further, That in any instance where fraud may be indicated with respect to underpayment or nonpayment of premiums the audit time period may be extended beyond that previously set forth.

WAC 296-17-35201 Recordkeeping and retention.

Washington law (RCW 51.48.030) requires every employer to make, keep, and preserve records which are adequate to facilitate the determination of premiums due to the state for workers' compensation insurance for their covered workers. In the administration of Title 51 RCW, 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 due to the state fund. The records so specified and required, shall be provided at the time of audit to any authorized representative of the department who has requested them.

Failure to produce the requested records within thirty days of the request, or within an agreed upon time period shall constitute prima facie evidence of noncompliance with this rule and shall invoke the statutory bar to challenge found in RCW 51.48.030 and/or 51.48.040.

(1) 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 employment occurred:

(a) The name of each worker;
(b) The Social Security number of each worker;
(c) The beginning date of employment for each worker and, if applicable, the separation date of employment of each such worker;
(d) The basis upon which wages are paid to each worker;
(e) The number of units earned or produced for each worker paid on a piecework basis;
(f) The risk classification applicable to each worker whenever the worker hours of any one employee are being divided between two or more classifications;
(g) The number of actual hours worked (WAC 296-17-31002) by each worker, unless another basis of computing hours worked is prescribed in WAC 296-17-31021;
(h) 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;
(i) The workers' total gross pay period earnings;
(j) The specific sums withheld from the earnings of each worker, and the purpose of each sum withheld;
(k) The net pay earned by each such worker.

WAC 296-17-35201 Recordkeeping and retention (Cont)

(2) Business, financial records, and record retention. Every employer is required to keep and preserve all original employment time records for three full calendar years following the calendar year in which employment occurred. 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 all check registers and bank statements. 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.

(3) Recordkeeping - Estimated premium computation. Any employer required by this section to make, keep, and preserve records containing the information as specified in subsections (1) and (2) of this section, who fails to make, keep, and preserve such records, shall for the purpose of premium calculation assume worker hours using the average hourly wage rate for each classification, and also will be subject to penalties prescribed in subsection (4) of this section. The records compiled by the department shall be the basis for determining the average hourly wage rate: Provided, That the average hourly wage rate shall be no less than the state minimum wage existing at the time such assumed hours are worked. Notwithstanding any other provisions of this section, workers employed in a work activity center subject to Classification 7309 shall be reported on the basis of the average hourly wage.

(4) Failure to maintain records - Penalties. Any employer required by this section to make, keep, and preserve records containing the information as specified in subsections (1) and (2) of this section, who fails to make, keep, and preserve such record, shall be liable, subject to RCW 51.48.030, to a penalty in the amount of two hundred fifty dollars for each such offense. Failure to make, keep, and preserve records containing the information as specified in subsections (1) and (2) of this section, for a single employee shall constitute one offense, for two employees two offenses, and so forth.

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:** 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.

WAC 296-17-35203 Special reporting instructions (Cont)

(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.

WAC 296-17-35203 Special reporting instructions (Cont)

(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.

WAC 296-17-35203 Special reporting instructions (Cont)

(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 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 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;

WAC 296-17-35203 Special reporting instructions (Cont)

(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.

WAC 296-17-35203 Special reporting instructions (Cont)

(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, 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 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.

WAC 296-17-35203 Special reporting instructions (Cont)

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
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.

WAC 296-17-35203 Special reporting instructions (Cont)

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:

Total owner hours ÷ (owner hours .+ worker hours) .= % of owner discount.
% of owner discount x (total footage of job - subcontracted footage, if any) .= 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).

WAC 296-17-35203 Special reporting instructions (Cont)

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 that find errors in their reporting and paying premiums, and 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.

WAC 296-17-35203 Special reporting instructions (Cont)

(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;
- Clinics, or physicians' offices where patients are not regularly kept as bed patients for twenty-four hours or more;
- Nursing homes, as defined and which come within the scope of chapter 18.51 RCW;
- Birthing centers, which come within the scope of chapter 18.46 RCW;
- Psychiatric or alcoholism hospitals, which come within the scope of chapter 71.12 RCW;
- 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.

WAC 296-17-35203 Special reporting instructions (Cont)

(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.

WAC 296-17-35203 Special reporting instructions (Cont)

(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, that employer will not need to pay premiums in Washington for work in the other state during the calendar year, as long as 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, 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 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.

WAC 296-17-35203 Special reporting instructions (Cont)

(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 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. 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.

WAC 296-17-35204 Penalty assessments for employers who fail to register under Title 51 RCW.

(1) Any employer who has failed to secure payment of compensation for their workers covered under this title will be liable, subject to RCW 51.48.010, to a maximum penalty in a sum of five hundred dollars or in a sum double the amount of premiums due for the four quarters prior to securing payment of compensation under this title, whichever is greater, for the benefit of the medical aid fund.

(2) If an injury or occupational disease is sustained by a worker of an employer who has failed to secure payment of compensation under this title that employer may also be liable for the cost of such an injury or occupational disease at the time the claim for benefits is accepted by the department.

For the purposes of this section only the cost of such claim will be determined as follows:

The case reserve value shall be determined by the nature of the injury or occupational disease, the part of the body affected and other factors which will impact the cost, including but not limited to, age, education and work experience. The case reserve value will include actual costs paid to date and estimated future claim costs. No further adjustments or evaluations of the cost of the claim will be made for the purposes of this subsection after assessment for the cost of an injury or occupational disease is made by the department.

Rating

WAC 296-17-850 Experience rating plan – Eligibility and experience period. 1
WAC 296-17-855 Experience modification. 1
WAC 296-17-860 Transition adjustment. 2
WAC 296-17-865 Experience modification limitations. 3
WAC 296-17-86507 2007 Claim-free experience modification phase-in limitation. 3
WAC 296-17-870 Evaluation of actual losses. 3
WAC 296-17-871 Director's discretion for incurred losses on claims with vocational plans. 5
WAC 296-17-873 Responsibility for past experience. 5
WAC 296-17-87304 Change in ownership with an accompanying change in business activities. 6
WAC 296-17-87305 Initial recalculation of experience factor. 6
WAC 296-17-87306 Combination of entities. 7
WAC 296-17-875 Table I. 8
WAC 296-17-880 Table II. 9
WAC 296-17-885 Table III. 17
WAC 296-17-890 Table IV. 32
WAC 296-17-895 35
Industrial insurance accident fund base rates, stay at work and medical aid base rates by class of industry. 35
WAC 296-17-89502 Industrial insurance accident fund, medical aid and supplemental pension rates by class of industry for nonhourly rated classifications. 50
WAC 296-17-89505 2007 Rate holiday dividend. 50
WAC 296-17-89507 Horse racing rates. 52
WAC 296-17-900 Premium discounts. 52
WAC 296-17-901 Risk classification hazard group table. 53
WAC 296-17-905 Dividends. 63
WAC 296-17-907 Dividend declarations and distributions. 63
WAC 296-17-920 Assessment for supplemental pension fund. 63
WAC 296-17-925 Student volunteers. 63
WAC 296-17-930 Volunteers. 63

WAC 296-17-850 Experience rating plan – Eligibility and experience period.

(1) **Eligibility.** Effective January 1, 1991, and thereafter each employer who has reported experience during the "experience period" shall have his/her base rates multiplied by an "experience factor" calculated in accordance with the rules of this manual. The development of the "experience factor" as set forth in WAC 296-17-855 shall include losses and exposure reported in all risk classifications.

(2) **Experience period.** The "experience period" shall be the oldest three of the four fiscal years preceding the effective date of premium rates as set forth in WAC 296-17-895.

WAC 296-17-855 Experience modification.

The basis of the experience modification shall be a comparison of the actual losses charged to an employer during the experience period with the expected losses for an average employer reporting the same exposures in each classification. The comparison shall contain actuarial refinements designed to weigh the extent to which the actual experience is credible, due consideration being given to the volume of the employer's experience. Except for those employers who qualify for an adjusted experience modification as specified in WAC 296-17-860 or 296-17-865, the experience modification factor shall be calculated from the formula:

EXPERIENCE MODIFICATION FACTOR	=	(Credible Actual Primary Loss .+ Credible Actual Excess Loss)/Expected Loss

Where

Credible Actual Primary Loss	=	Actual Primary Loss x Primary Credibility
	+	Expected Primary Loss x (100% -Primary Credibility)
Credible Actual Excess Loss	=	Actual Excess Loss x Excess Credibility
	+	Expected Excess Loss x (100% - Excess Credibility)

The meaning and function of each term in the formula is specified below.

For each claim, the actual primary loss is the first dollar portion of the claim costs, which has been shown in actuarial studies, to have the greater credibility in predicting future experience. These amounts are summed over all claims. For each claim in excess of $20,112 the actual primary loss shall be determined from the formula:

$$\text{ACTUAL PRIMARY LOSS} = \frac{50{,}280}{(\text{Total loss} + 30{,}168)} \times \text{total loss}$$

For each claim, less than $20,112 the full value of the claim shall be considered a primary loss.

For each claim, the excess actual loss is the remaining portion of the claim costs, which have been shown in actuarial studies to have less credibility in predicting future experience. The excess actual loss for each claim shall be determined by subtracting the primary loss from the total loss. These amounts are summed over all claims.

WAC 296-17-855 Experience modification (Cont)

For any claim without disability benefits (time loss, partial permanent disability, total permanent disability or death) either actually paid or estimated to be paid, the total actual losses for calculating the primary loss and excess loss shall first be reduced by the lesser of $2,610 or the total cost of the claim. Here are some examples for these claims:

Total Loss	Type of Claim	Total Loss (after deduction)	Primary Loss	Excess Loss
300	Medical Only	0	0	0
3,000	Medical Only	390	390	0
3,000	Time Loss	3,000	3,000	0
30,000	Medical Only	27,390	23,927	3,463
30,000	Time Loss	30,000	25,070	4,930
130,000	PPD	130,000	40,810	89,190
2,000,000	TPD Pension	270,128	45,229	224,899

Note: The deduction, $2,610, is twice the average case incurred cost of these types of claims occurring during the three-year period used for experience rating. On average this results in reducing the average actual loss about seventy percent for these types of claims adjusted. This is done to help make the transition between the two different experience rating methods better by helping make the change in experience factor reasonable for small changes to the actual losses. The $2,000,000 loss is limited by the Maximum Claim Value before the reduction of $ 2,610 is applied

For each employer, the primary credibility and the excess credibility determines the percentage weight given to the corresponding actual primary losses and the actual excess losses, included in the calculation of the experience modification, based on the volume of expected losses. Primary credibility and excess credibility values are set forth in Table II.

An employer's expected losses shall be determined by summing the expected loss for each of the three years of the experience period, which are calculated by multiplying the reported exposure in each classification during the year by the corresponding classification expected loss rate and rounding the result to the nearest cent. Classification expected loss rates by year are set forth in Table III.

Expected losses in each classification shall be multiplied by the classification "Primary-Ratio" to obtain "expected primary losses" which shall be rounded to the nearest cent. Expected excess losses shall then be calculated by subtracting expected primary losses from expected total losses rounded to the nearest cent. Primary-Ratios are also set forth in Table III.

WAC 296-17-860 Transition adjustment.

In the event that an employer has no compensable accidents during the experience period and the experience modification calculated in accordance with WAC 296-17-855 is greater than the experience modification shown in Table IV, WAC 296-17-890 then such modification shall be reduced to the value shown in Table IV. For the purpose of this rule, a compensable accident is defined as one which has resulted in, or is expected to result in, time loss compensation, permanent disability or death.

WAC 296-17-865 Experience modification limitations.

No employer's experience modification factor shall increase or decrease by more than twenty-five percent during any one year, as calculated according to WAC 296-17-855. However, if an employer's experience modification factor is calculated to be below 1.00 without this twenty-five percent limitation and that employer had an experience modification factor greater than 1.3333 in the previous year, then the experience modification factor shall be set to 1.00.

WAC 296-17-86507 2007 Claim-free experience modification phase-in limitation.

For calendar year 2007, if the experience modification factor using WAC 296-17-860 is greater than 100% of the experience modification factor using WAC 296-17-86505, then the experience modification factor shall be limited to 100% of the factor using WAC 296-17-86505.

WAC 296-17-870 Evaluation of actual losses.

(1) Except as provided in subsections (3) through (12) of this section, the actual losses for claims with a date of injury during the experience period will be evaluated on the "valuation date." Losses on claims occurring outside the experience period will not be included. The actual losses for closed claims must include:

(a) Accident and medical aid payments; and
(b) Pension reserve amounts paid by the accident fund; and
(c) Accident and medical aid benefits or payments that are scheduled to be paid; and
(d) Reserve for other accident and medical aid benefits accessible by the worker while the claim is closed.

The actual losses for claims that are open may, in addition, also include a reserve for future payments. Actual losses do not include wage subsidies or reimbursements paid by the stay-at-work program.

(2) **Valuation date.** The valuation date shall be June 1, seven months immediately preceding the effective date of premium rates.

(3) **Retroactive adjustments - Revision of losses between valuation dates.** No claim value shall be revised between valuation dates and no retroactive adjustment of an experience modification shall be made because of disputation concerning the judgment of the claims examiner or because of subsequent developments except as specifically provided in the following cases:

(a) In cases where loss values are included or excluded through mistake other than error of judgment.
(b) In cases where a third party recovery is made, subject to subsection (5)(a) of this section.
(c) In cases where the claim qualifies as a second injury claim under the provisions of RCW 51.16.120.
(d) In cases where a claim, which was previously evaluated as a compensable claim, is closed and is determined to be noncompensable (ineligible for benefits other than medical treatment).
(e) In cases where a claim is closed and is determined to be ineligible for any benefits.

In the above specified cases retroactive adjustment of the experience modification shall be made for each rating in which the claim was included. Retroactive adjustments
will not be made for rating periods more than ten years prior to the date on which the claim status was changed.

(4) **Average death value.** Each fatality occurring to a worker included within the mandatory or elective coverage of Title 51 RCW shall be assigned the "average death value." The "average death value" shall be the average incurred cost for all such fatalities occurring during the experience period. The average death value is set forth in WAC 296-17-880 (Table II).

WAC 296-17-870 Evaluation of actual losses (Cont)

(5) **Third-party recovery - Effect on experience modification.**

(a) For claims with injury dates prior to July 1, 1994, a potential claim cost recovery from action against a third party, either by the injured worker or by the department, shall not be considered in the evaluation of actual losses until such time as the third-party action has been completed. If a third-party recovery is made after a claim had previously been used in an experience modification calculation, the experience modification shall be retroactively adjusted. The department shall compute a percentage recovery by dividing the current valuation of the claim into the amount recovered or recoverable as of the recovery date, and shall reduce both primary and excess losses previously used in the experience modification calculation by that percentage.

(b) For claims with injury dates on or after July 1, 1994, if the department determines that there is a reasonable potential of recovery from an action against a third party, both primary and excess values of the claim shall be reduced by fifty percent for purposes of experience modification calculation, until such time as the third-party action has been completed. This calculation shall not be retroactively adjusted, regardless of the final outcome of the third-party action. After a third-party recovery is made, the actual percentage recovery shall be applied to future experience modification calculations.

(c) For third-party actions completed before July 1, 1996, the claim shall be credited with the department's net share of the recovery, after deducting attorney fees and costs. For third-party actions completed on or after July 1, 1996, the claim shall be credited with the department's gross share of the recovery, before deducting attorney fees and costs.

(d) Definitions:

(i) As used in this section, "recovery date" means the date the money is received at the department or the date the order confirming the distribution of the recovery becomes final, whichever comes first.

(ii) As used in this section, "recoverable" means any amount due as of the recovery date and/or any amount available to offset case reserved future benefits.

(6) **Second injury claims.** The primary and excess values of any claim which becomes eligible for second injury relief under the provisions of RCW 51.16.120, as now or hereafter amended, shall be reduced by the percentage of relief granted.

(7) **Occupational disease claims.** When a claim results from an employee's exposure to an occupational disease hazard, the "date of injury," for the purpose of experience rating, will be the date the disability was diagnosed and that gave rise to the filing of a claim for benefits. The cost of any occupational disease claim, paid from the accident fund and medical aid fund and arising from exposure to the disease hazard under two or more employers, shall be prorated to each period of employment involving exposure to the hazard. Each insured employer who had employed the claimant during the experience period, and for at least ten percent of the claimant's exposure to the hazard, shall be charged for his/her share of the claim based upon the prorated costs.

(8) **Maximum claim value.** No claim shall enter an employer's experience record at a value greater than the "maximum claim value." The maximum claim value is
set forth in WAC 296-17-880 (Table II).

(9) **Catastrophic losses.** Whenever a single accident results in the deaths or total permanent disability of three or more workers employed by the same employer, costs charged to the employer's experience shall be limited as required by RCW 51.16.130.

WAC 296-17-870 Evaluation of actual losses (Cont)

(10) **Acts of terrorism.** Whenever any worker insured with the state fund sustains an injury or occupational disease as a result of an incident certified to be an act of terrorism under the U.S. Terrorism Risk Insurance Act of 2002, the costs of the resulting claim shall be excluded from the experience rating computation of the worker's employer.

(11) **Claims filed by preferred workers.** The costs of subsequent claims filed by certified preferred workers will not be included in experience calculations, as provided in WAC 296-16-150.

(12) **Life and rescue phase of emergencies:** This provision applies to "emergency workers" of nongovernmental employers assigned to report in classification 7205 (WAC 296-17A-7205) who assist in a life and rescue phase of a state or local emergency (disaster). The life and rescue phase of an emergency is defined in RCW 51.16.130(3) as being the first seventy-two hours after a natural or man-made disaster has occurred. For an employer to qualify for this special experience rating relief, a state or local official such as, but not limited to, the governor; a county executive; a mayor; a fire marshal; a sheriff or police chief must declare an emergency and must request help from private sector employers to assist in locating and rescuing survivors. This special relief is only applicable to nongovernmental employers during this initial seventy-two hour phase of the declared emergency unless the emergency has been extended by the official who declared the emergency. The cost of injuries or occupational disease claims filed by employees of nongovernmental employers assisting in the life and rescue phase of a declared emergency will not be charged to the experience record of the nongovernmental state fund employer.

WAC 296-17-871 Director's discretion for incurred losses on claims with vocational plans.

The incurred losses charged to an employer's experience rating can be reduced, at the director's discretion, for the vocational costs paid under RCW 51.32.099 (3)(d) for retraining and time-loss benefits paid for the retraining period. The director can reduce the incurred losses when:

- The worker had a vocational plan approved after December 31, 2007, on a previous Washington state industrial insurance claim; and
- The injury or occupational disease for the present claim resulted from employment and work-related activities beyond the worker's documented restrictions from the earlier claim.
- The director's decision was made on or before June 30, 2013.

When a claim's incurred losses are reduced by this section, the reduced losses will be used for experience rating and retrospective rating calculations.

WAC 296-17-873 Responsibility for past experience.

WAC 296-17-87301 through 296-17-87306 shall be used to determine the assignment of past loss experience associated with a change in business ownership for experience rating purposes. It is the intent of these rules that every firm (business) shall be responsible for its past experience irrespective of ownership as long as the firm (business) continues to conduct operations which are subject to Washington Workers' Compensation Act. When a business or portion of a business is sold, the new owner or owners of such business or portion thereof shall also take over the past loss experience associated with the business unless another treatment is specified in these rules.

WAC 296-17-87301 Definitions.
The definitions in this section shall apply throughout WAC 296-17-873 through 296-17-87306.

(1) "Entity" means an individual, partnership, corporation, unincorporated association, or fiduciary operation (e.g. trust, receivership, or estate of deceased individual).

(2) "Majority interest" means more than fifty percent ownership in the firm (business). If the owners of the firm (business) are a partnership, majority interest means more than fifty percent of the general partners' ownership in the firm (business). Majority interest in a partnership shall be determined in proportion to the general partners' ownership of the firm (business). For example, in a three-way partnership . . . partner A owns twenty percent of the business, partner B owns twenty percent of the business, and partner C owns sixty percent of the business . . . if partner A sold his/her share of the business, a majority interest still exists as partners B and C retain a majority interest (eighty percent) in the firm (business). Limited partners shall not be considered to have an ownership interest for purpose of these rules.

(3) "Joint venture" means a combination of two or more entities, entered into for the purpose of carrying to completion a specified job of limited duration.

(4) "Employee leasing entity" means a firm (business) which provides workers on a long-term basis to another firm.

WAC 296-17-87304 Change in ownership with an accompanying change in business activities.

When a majority change in the ownership of a firm (business) is accompanied by a change in the business activity of the firm (business) and this change is sufficient to result in a reclassification of the basic classification assigned to the firm (business), then the past experience, prior to the change, shall be excluded from future experience ratings of the acquiring entity. If the change in business activities is not sufficient to result in a reclassification of the basic classification assigned to the firm (business), the acquiring entity shall retain the past experience attributable to the firm (business) or portion thereof which was purchased. For purposes of this rule, the term "basic classification" shall mean the classification other than standard exception classifications as defined in WAC 296-17-31018(2) which produces the largest number of worker hours during the calendar year in which the change in business operations is noted. The basic classification of a business shall be determined in accordance with WAC 296-17-31012.

WAC 296-17-87305 Initial recalculation of experience factor.

When an entity acquires the past experience of an existing firm (business) or portion thereof, the following treatment shall apply until the next date for the general calculation of all employers' experience factors. The purpose of this subsection is to produce the same premium level that would have been generated had no change in the ownership of a firm (business) occurred.

(1) Acquiring entity retains all rating experience associated with the firm (business), or portion thereof, being acquired. The selling entity shall revert to an experience factor of unity (1.0000) until such time as it may requalify for experience rating or unless another treatment is specified in these rules.

(2) If the acquiring entity already has an experience factor, it shall be assigned a weighted average of its existing experience factor and the acquired experience factor. Weights will be based on expected losses. In the event the acquiring entity does not have an existing experience factor, it shall be assigned an experience factor developed from the past experience of the firm (business) or portion thereof being acquired.

WAC 296-17-87305 Initial recalculation of experience factor (Cont)

(3) If the past experience of the firm (business) cannot be segregated between the operations remaining with the selling entity and the operations being taken over by the acquiring entity, then the entire experience of the firm (business) shall remain with the selling entity. In the event that the past experience can be segregated, the following shall apply:

(a) Separate experience factors shall be calculated for each portion of the firm (business) being sold using the experience rating procedures in WAC 296-17-855 through 296-17-870.
(b) Both experience factors shall be increased or decreased in the same proportion, if necessary, so that their weighted average is the same as the selling entity's experience factor prior to the sale or change.
(c) The selling entity shall be assigned the experience factor for the experience it is retaining.
(d) The experience factor developed in (a) and (b) of this subsection shall be used in accordance with subsection (2) of this section.

WAC 296-17-87306 Combination of entities.

Separate entities shall be combined for experience rating purposes when the same person or persons and/or a single corporation owns a majority interest in each of the entities.

Note: If two or more different combinations are possible in accordance with the provisions of this section, the combination producing the greatest amount of expected losses during the experience period shall be made. The experience of any entity used in such combinations may not be otherwise used in combination with any other entity. The experience used in a rating of combination shall be subject to the provisions of WAC 296-17-87305 (Initial recalculation of experience factor).

Exceptions:
(1) Individual trusts may not be combined for experience rating purposes with operations of the trustee nor with the operations of any other trusts. However, two or more trusts having identical trustees and also having identical beneficiaries shall be combined.

(2) Joint venture operations may not be combined with the operations of any other entity, even though the members of the joint venture are identically owned.

This subsection applies only where the entities are or have been operating and insured concurrently in Washington. It does not apply where concurrent operations are for a short period of time, not exceeding one year, if the operation of the original entity during the period both entities were operating, was restricted to the completion of projects entered into prior to the new entity commencing operations. Newly formed joint ventures shall be assigned an experience factor of unity (1.0000).

(3) Employee leasing firms (businesses) shall be required to establish a subaccount for each client for which they supply workers. This account will be a subaccount number of their client's account number. The client's account and the employee leasing firm's subaccount shall be combined to produce a single experience factor which will be shared by both the client and employee leasing firm (business).

WAC 296-17-875 Table I.

Primary Losses for Selected Claim Values
Effective January 1, 2014

TOTAL LOSS AFTER DEDUCTION	PRIMARY LOSS
5,000	5,000
10,000	10,000
15,000	15,000
20,112	20,112
29,834	25,000
44,627	30,000
69,102	35,000
100,000	38,627
117,385	40,000
200,000	43,690
270,128 **	45,229

** Maximum claim value

WAC 296-17-880 Table II.

PRIMARY AND EXCESS CREDIBILITY VALUES
Effective January 1, 2014
Maximum Claim Value = $270,128
Average Death Value = $270,128

Expected Losses			Primary Credibility	Excess Credibility
1	-	8,134	12%	7%
8,135	-	8,682	13%	7%
8,683	-	9,238	14%	7%
9,239	-	9,799	15%	7%
9,800	-	10,366	16%	7%
10,367	-	10,942	17%	7%
10,943	-	11,525	18%	7%
11,526	-	12,115	19%	7%
12,116	-	12,712	20%	7%
12,713	-	13,318	21%	7%
13,319	-	13,934	22%	7%
13,935	-	14,557	23%	7%
14,558	-	15,190	24%	7%
15,191	-	15,834	25%	7%
15,835	-	16,488	26%	7%
16,489	-	17,149	27%	7%
17,150	-	17,826	28%	7%
17,827	-	18,512	29%	7%
18,513	-	19,212	30%	7%

Expected Losses			Primary Credibility	Excess Credibility
19,213	-	19,927	31%	7%
19,928	-	20,652	32%	7%
20,653	-	21,395	33%	7%
21,396	-	22,152	34%	7%
22,153	-	22,926	35%	7%
22,927	-	23,720	36%	7%
23,721	-	24,532	37%	7%
24,533	-	25,367	38%	7%
25,368	-	26,221	39%	7%
26,222	-	27,104	40%	7%
27,105	-	28,011	41%	7%
28,012	-	28,949	42%	7%
28,950	-	29,919	43%	7%
29,920	-	30,925	44%	7%
30,926	-	31,973	45%	7%
31,974	-	33,066	46%	7%
33,067	-	34,211	47%	7%
34,212	-	35,420	48%	7%
35,421	-	36,702	49%	7%
36,703	-	38,070	50%	7%
38,071	-	39,545	51%	7%
39,546	-	41,162	52%	7%

Expected Losses			Primary Credibility	Excess Credibility
41,163	-	42,964	53%	7%
42,965	-	43,147	54%	7%
43,148	-	45,041	54%	8%
45,042	-	47,578	55%	8%
47,579	-	72,005	56%	8%
72,006	-	79,364	57%	8%
79,365	-	113,360	57%	9%
113,361	-	116,758	57%	10%
116,759	-	147,565	58%	10%
147,566	-	161,511	58%	11%
161,512	-	181,985	59%	11%
181,986	-	206,265	59%	12%
206,266	-	216,611	60%	12%
216,612	-	251,019	60%	13%
251,020	-	251,458	61%	13%
251,459	-	286,521	61%	14%
286,522	-	295,771	61%	15%
295,772	-	321,803	62%	15%
321,804	-	340,524	62%	16%
340,525	-	357,305	63%	16%
357,306	-	385,279	63%	17%
385,280	-	393,032	64%	17%

Expected Losses			Primary Credibility	Excess Credibility
393,033	-	428,983	64%	18%
428,984	-	430,030	64%	19%
430,031	-	465,165	65%	19%
465,166	-	474,784	65%	20%
474,785	-	501,574	66%	20%
501,575	-	519,538	66%	21%
519,539	-	538,215	67%	21%
538,216	-	564,292	67%	22%
564,293	-	575,092	68%	22%
575,093	-	609,042	68%	23%
609,043	-	612,203	69%	23%
612,204	-	649,555	69%	24%
649,556	-	653,795	69%	25%
653,796	-	687,146	70%	25%
687,147	-	698,551	70%	26%
698,552	-	724,982	71%	26%
724,983	-	743,304	71%	27%
743,305	-	763,065	72%	27%
763,066	-	788,056	72%	28%
788,057	-	801,394	73%	28%
801,395	-	832,811	73%	29%
832,812	-	839,973	74%	29%

Expected Losses			Primary Credibility	Excess Credibility
839,974	-	877,563	74%	30%
877,564	-	878,808	75%	30%
878,809	-	917,897	75%	31%
917,898	-	922,317	75%	32%
922,318	-	957,245	76%	32%
957,246	-	967,069	76%	33%
967,070	-	996,852	77%	33%
996,853	-	1,011,824	77%	34%
1,011,825	-	1,036,725	78%	34%
1,036,726	-	1,056,577	78%	35%
1,056,578	-	1,076,862	79%	35%
1,076,863	-	1,101,330	79%	36%
1,101,331	-	1,117,267	80%	36%
1,117,268	-	1,146,081	80%	37%
1,146,082	-	1,157,944	81%	37%
1,157,945	-	1,190,836	81%	38%
1,190,837	-	1,198,896	82%	38%
1,198,897	-	1,235,589	82%	39%
1,235,590	-	1,240,125	83%	39%
1,240,126	-	1,280,343	83%	40%
1,280,344	-	1,281,634	84%	40%
1,281,635	-	1,323,422	84%	41%

Expected Losses			Primary Credibility	Excess Credibility
1,323,423	-	1,325,093	84%	42%
1,325,094	-	1,365,497	85%	42%
1,365,498	-	1,369,848	85%	43%
1,369,849	-	1,407,863	86%	43%
1,407,864	-	1,414,603	86%	44%
1,414,604	-	1,450,518	87%	44%
1,450,519	-	1,459,356	87%	45%
1,459,357	-	1,493,468	88%	45%
1,493,469	-	1,504,109	88%	46%
1,504,110	-	1,536,715	89%	46%
1,536,716	-	1,548,861	89%	47%
1,548,862	-	1,580,264	90%	47%
1,580,265	-	1,593,616	90%	48%
1,593,617	-	1,624,115	91%	48%
1,624,116	-	1,638,367	91%	49%
1,638,368	-	1,668,273	92%	49%
1,668,274	-	1,683,123	92%	50%
1,683,124	-	1,712,742	93%	50%
1,712,743	-	1,727,875	93%	51%
1,727,876	-	1,757,524	94%	51%
1,757,525	-	1,772,627	94%	52%
1,772,628	-	1,802,623	95%	52%

Expected Losses			Primary Credibility	Excess Credibility
1,802,624	-	1,817,380	95%	53%
1,817,381	-	1,848,041	96%	53%
1,848,042	-	1,862,134	96%	54%
1,862,135	-	1,893,783	97%	54%
1,893,784	-	1,906,886	97%	55%
1,906,887	-	1,939,851	98%	55%
1,939,852	-	1,951,641	98%	56%
1,951,642	-	1,986,251	99%	56%
1,986,252	-	1,996,393	99%	57%
1,996,394	-	2,032,984	100%	57%
2,032,985	-	2,080,056	100%	58%
2,080,057	-	2,127,467	100%	59%
2,127,468	-	2,175,225	100%	60%
2,175,226	-	2,223,331	100%	61%
2,223,332	-	2,271,789	100%	62%
2,271,790	-	2,320,605	100%	63%
2,320,606	-	2,369,780	100%	64%
2,369,781	-	2,419,320	100%	65%
2,419,321	-	2,469,229	100%	66%
2,469,230	-	2,519,511	100%	67%
2,519,512	-	2,570,170	100%	68%
2,570,171	-	2,621,210	100%	69%

Expected Losses			Primary Credibility	Excess Credibility
2,621,211	-	2,672,634	100%	70%
2,672,635	-	2,724,449	100%	71%
2,724,450	-	2,776,660	100%	72%
2,776,661	-	2,829,267	100%	73%
2,829,268	-	2,882,279	100%	74%
2,882,280	-	2,935,696	100%	75%
2,935,697	-	2,989,529	100%	76%
2,989,530	-	3,043,778	100%	77%
3,043,779	-	3,098,451	100%	78%
3,098,452	-	3,153,550	100%	79%
3,153,551	-	3,209,082	100%	80%
3,209,083	-	3,265,054	100%	81%
3,265,055	-	3,321,465	100%	82%
3,321,466	-	3,378,325	100%	83%
3,378,326	-	3,435,638	100%	84%
3,435,639	-	3,493,412	100%	85%
3,493,413		and higher	100%	86%

WAC 296-17-885 Table III.

Expected Loss Rates and Primary Ratios
by Risk Classification and Fiscal Year
Expected Loss Rates in Dollars Per Worker Hour
Effective January 1, 2014

Class	2010	2011	2012	Primary Ratio
0101	1.6300	1.4318	1.2118	0.394
0103	1.8412	1.6229	1.3794	0.408
0104	1.0651	0.9285	0.7739	0.445
0105	1.5554	1.3473	1.1053	0.515
0107	1.1063	0.9658	0.8063	0.439
0108	1.0651	0.9285	0.7739	0.445
0112	0.8228	0.7178	0.5981	0.464
0201	2.0439	1.7909	1.5124	0.363
0202	3.3845	2.9623	2.4892	0.412
0210	1.1124	0.9708	0.8121	0.418
0212	1.3624	1.1864	0.9874	0.445
0214	1.5043	1.3140	1.0997	0.431
0217	1.4061	1.2284	1.0281	0.438
0219	1.1735	1.0211	0.8484	0.447
0301	0.8653	0.7559	0.6296	0.497
0302	2.3884	2.0831	1.7424	0.407
0303	1.7992	1.5755	1.3252	0.418
0306	1.1101	0.9641	0.7982	0.449
0307	0.9641	0.8382	0.6940	0.466
0308	0.6757	0.5893	0.4877	0.539

Class	2010	2011	2012	Primary Ratio
0403	1.9658	1.7033	1.4028	0.478
0502	1.4122	1.2292	1.0231	0.433
0504	1.9101	1.6848	1.4326	0.426
0507	3.5127	3.1001	2.6385	0.427
0508	1.8984	1.6572	1.3893	0.392
0509	1.5904	1.3957	1.1794	0.390
0510	2.2050	1.9357	1.6336	0.428
0511	1.6710	1.4495	1.1962	0.465
0512	1.4698	1.2839	1.0727	0.447
0513	0.9173	0.7998	0.6667	0.447
0514	1.9479	1.6904	1.3941	0.484
0516	1.6632	1.4562	1.2241	0.421
0517	2.5001	2.2034	1.8738	0.410
0518	1.4862	1.3001	1.0918	0.408
0519	1.9044	1.6647	1.3943	0.439
0521	0.5869	0.5134	0.4301	0.450
0601	0.6470	0.5622	0.4648	0.467
0602	0.7444	0.6449	0.5318	0.451
0603	0.9233	0.8067	0.6755	0.421
0604	1.3067	1.1437	0.9548	0.504
0606	0.6746	0.5838	0.4773	0.534
0607	0.8160	0.7077	0.5823	0.507

Class	2010	2011	2012	Primary Ratio
0608	0.3601	0.3149	0.2630	0.472
0701	1.8594	1.6281	1.3750	0.344
0803	0.5878	0.5097	0.4183	0.527
0901	1.4862	1.3001	1.0918	0.408
1002	1.0020	0.8780	0.7370	0.456
1003	0.8789	0.7682	0.6411	0.479
1004	0.5927	0.5132	0.4219	0.483
1005	9.1304	7.9285	6.5802	0.434
1006	0.0944	0.0814	0.0662	0.535
1007	0.3687	0.3199	0.2638	0.463
1101	0.8843	0.7644	0.6248	0.520
1102	1.6131	1.4019	1.1618	0.465
1103	1.4012	1.2201	1.0142	0.462
1104	0.7176	0.6231	0.5123	0.531
1105	0.9185	0.7998	0.6642	0.465
1106	0.3454	0.3053	0.2588	0.491
1108	0.6626	0.5784	0.4803	0.507
1109	1.6733	1.4554	1.2057	0.487
1301	0.6239	0.5336	0.4275	0.545
1303	0.2524	0.2175	0.1760	0.553
1304	0.0329	0.0285	0.0233	0.517
1305	0.5509	0.4794	0.3961	0.513

Class	2010	2011	2012	Primary Ratio
1401	0.2476	0.2158	0.1787	0.524
1404	1.0206	0.8846	0.7255	0.544
1405	0.9251	0.7904	0.6306	0.575
1407	0.6178	0.5389	0.4468	0.524
1501	0.7387	0.6360	0.5159	0.538
1507	0.6805	0.5911	0.4874	0.506
1701	0.8506	0.7428	0.6206	0.456
1702	1.7499	1.5372	1.3043	0.354
1703	1.0080	0.8755	0.7280	0.394
1704	0.8506	0.7428	0.6206	0.456
1801	0.4900	0.4340	0.3712	0.419
1802	0.8261	0.7171	0.5897	0.500
2002	0.9219	0.8062	0.6728	0.490
2004	0.8318	0.7243	0.5991	0.508
2007	0.6926	0.6075	0.5092	0.496
2008	0.4185	0.3667	0.3067	0.491
2009	0.4125	0.3601	0.2985	0.533
2101	0.8782	0.7672	0.6378	0.523
2102	0.7513	0.6514	0.5345	0.527
2104	0.3626	0.3186	0.2652	0.577
2105	0.6948	0.6005	0.4894	0.541
2106	0.5629	0.4926	0.4103	0.514

Class	2010	2011	2012	Primary Ratio
2201	0.3015	0.2635	0.2193	0.527
2202	0.8704	0.7543	0.6192	0.519
2203	0.5530	0.4815	0.3969	0.547
2204	0.3015	0.2635	0.2193	0.527
2401	0.5153	0.4445	0.3626	0.504
2903	0.7615	0.6665	0.5558	0.513
2904	0.7901	0.6891	0.5727	0.486
2905	0.7182	0.6269	0.5202	0.525
2906	0.4194	0.3688	0.3090	0.509
2907	0.5891	0.5136	0.4252	0.522
2908	1.2529	1.1008	0.9273	0.463
2909	0.4693	0.4089	0.3380	0.530
3101	0.8243	0.7190	0.5968	0.494
3102	0.2807	0.2456	0.2045	0.506
3103	0.5734	0.5017	0.4199	0.470
3104	0.7205	0.6284	0.5220	0.490
3105	0.8830	0.7697	0.6371	0.520
3303	0.5110	0.4425	0.3621	0.533
3304	0.5685	0.4987	0.4163	0.540
3309	0.4498	0.3943	0.3305	0.475
3402	0.5492	0.4800	0.3999	0.487
3403	0.2265	0.1987	0.1663	0.484

Class	2010	2011	2012	Primary Ratio
3404	0.5239	0.4548	0.3735	0.534
3405	0.3200	0.2782	0.2290	0.530
3406	0.3255	0.2813	0.2285	0.579
3407	0.8828	0.7659	0.6314	0.487
3408	0.2796	0.2388	0.1901	0.592
3409	0.1881	0.1623	0.1316	0.585
3410	0.2459	0.2151	0.1787	0.539
3411	0.5846	0.5090	0.4220	0.479
3412	0.6684	0.5829	0.4856	0.452
3414	0.7534	0.6582	0.5489	0.483
3415	0.8955	0.7919	0.6762	0.410
3501	1.1805	1.0280	0.8533	0.486
3503	0.3683	0.3238	0.2711	0.537
3506	0.9791	0.8437	0.6864	0.504
3509	0.4605	0.4002	0.3285	0.563
3510	0.3987	0.3467	0.2854	0.533
3511	0.6676	0.5866	0.4941	0.459
3512	0.4281	0.3729	0.3072	0.551
3513	0.6409	0.5662	0.4800	0.486
3602	0.1245	0.1086	0.0896	0.533
3603	0.5720	0.4987	0.4124	0.531
3604	0.8348	0.7430	0.6371	0.466

Class	2010	2011	2012	Primary Ratio
3605	0.6091	0.5271	0.4317	0.513
3701	0.2807	0.2456	0.2045	0.506
3702	0.5204	0.4506	0.3683	0.542
3708	0.7074	0.6121	0.5008	0.526
3802	0.2476	0.2158	0.1784	0.538
3808	0.4590	0.4000	0.3326	0.466
3901	0.1808	0.1584	0.1316	0.561
3902	0.5212	0.4548	0.3760	0.553
3903	1.2827	1.1309	0.9545	0.504
3905	0.1667	0.1459	0.1207	0.573
3906	0.5308	0.4660	0.3903	0.516
3909	0.3764	0.3290	0.2730	0.538
4002	0.5212	0.4548	0.3760	0.553
4101	0.3745	0.3255	0.2685	0.513
4103	0.6583	0.5695	0.4647	0.553
4107	0.1911	0.1667	0.1382	0.518
4108	0.2216	0.1927	0.1585	0.547
4109	0.2280	0.1994	0.1661	0.505
4201	0.7556	0.6523	0.5335	0.488
4301	0.7981	0.6971	0.5791	0.527
4302	0.8582	0.7424	0.6061	0.542
4304	1.0752	0.9476	0.7998	0.497

Class	2010	2011	2012	Primary Ratio
4305	1.2702	1.0956	0.8933	0.508
4401	0.4711	0.4159	0.3519	0.480
4402	0.9215	0.7985	0.6542	0.543
4404	0.5815	0.5104	0.4278	0.496
4501	0.2277	0.1974	0.1611	0.577
4502	0.0529	0.0461	0.0381	0.532
4504	0.1429	0.1240	0.1011	0.580
4601	0.8930	0.7770	0.6434	0.499
4801	3.3845	2.9623	2.4892	0.412
4802	0.3676	0.3230	0.2709	0.511
4803	0.3600	0.3152	0.2614	0.582
4804	0.5853	0.5109	0.4227	0.554
4805	0.3868	0.3372	0.2786	0.546
4806	0.0783	0.0690	0.0578	0.539
4808	0.5279	0.4640	0.3902	0.492
4809	0.3731	0.3278	0.2742	0.536
4810	0.1764	0.1549	0.1293	0.560
4811	0.4145	0.3628	0.3010	0.565
4812	0.4352	0.3804	0.3155	0.537
4813	0.1988	0.1744	0.1456	0.542
4814	0.1410	0.1246	0.1051	0.555
4815	0.3308	0.2921	0.2456	0.577

Class	2010	2011	2012	Primary Ratio
4816	0.4881	0.4349	0.3728	0.509
4900	0.1829	0.1607	0.1358	0.400
4901	0.0595	0.0519	0.0431	0.482
4902	0.1452	0.1256	0.1023	0.544
4903	0.1941	0.1668	0.1342	0.579
4904	0.0271	0.0236	0.0194	0.561
4905	0.4623	0.4054	0.3374	0.568
4906	0.1185	0.1020	0.0825	0.559
4907	0.0658	0.0575	0.0476	0.540
4908	0.1133	0.0990	0.0814	0.560
4909	0.0448	0.0399	0.0337	0.521
4910	0.5171	0.4501	0.3721	0.514
4911	0.0771	0.0671	0.0557	0.496
5001	9.2063	8.1444	6.9919	0.354
5002	0.7012	0.6050	0.4922	0.532
5003	2.3002	1.9901	1.6412	0.437
5004	0.8928	0.7868	0.6665	0.454
5005	0.8625	0.7535	0.6315	0.436
5006	1.5030	1.3204	1.1201	0.378
5101	1.0446	0.9057	0.7459	0.482
5103	0.9797	0.8538	0.7041	0.548
5106	0.9797	0.8538	0.7041	0.548

Class	2010	2011	2012	Primary Ratio
5108	0.9545	0.8323	0.6883	0.533
5109	0.6675	0.5741	0.4657	0.516
5201	0.4263	0.3700	0.3042	0.517
5204	1.1495	1.0042	0.8389	0.460
5206	0.4152	0.3632	0.3035	0.470
5207	0.1744	0.1532	0.1279	0.544
5208	0.8716	0.7593	0.6283	0.513
5209	0.7904	0.6900	0.5744	0.477
5300	0.1451	0.1251	0.1015	0.555
5301	0.0402	0.0349	0.0286	0.549
5302	0.0159	0.0139	0.0114	0.502
5305	0.0655	0.0567	0.0462	0.583
5306	0.0552	0.0481	0.0395	0.566
5307	0.8131	0.7029	0.5754	0.506
5308	0.1171	0.1013	0.0825	0.575
6103	0.1042	0.0907	0.0742	0.595
6104	0.4884	0.4238	0.3477	0.542
6105	0.4421	0.3839	0.3163	0.502
6107	0.1626	0.1434	0.1198	0.560
6108	0.4966	0.4335	0.3581	0.557
6109	0.1192	0.1032	0.0843	0.536
6110	0.6945	0.6032	0.4963	0.532

Class	2010	2011	2012	Primary Ratio
6120	0.3655	0.3141	0.2538	0.546
6121	0.3981	0.3470	0.2876	0.503
6201	0.3489	0.3053	0.2549	0.481
6202	0.7749	0.6751	0.5588	0.511
6203	0.1322	0.1153	0.0945	0.620
6204	0.1593	0.1387	0.1141	0.564
6205	0.2667	0.2335	0.1945	0.526
6206	0.2671	0.2332	0.1931	0.537
6207	1.5246	1.3476	1.1420	0.509
6208	0.3066	0.2686	0.2232	0.561
6209	0.3343	0.2932	0.2447	0.521
6301	0.1430	0.1238	0.1018	0.480
6303	0.0853	0.0742	0.0613	0.524
6304	0.3566	0.3133	0.2618	0.546
6305	0.1273	0.1106	0.0906	0.576
6306	0.3642	0.3169	0.2615	0.513
6308	0.0760	0.0658	0.0541	0.532
6309	0.2367	0.2068	0.1715	0.527
6402	0.3059	0.2664	0.2190	0.565
6403	0.1961	0.1717	0.1427	0.552
6404	0.3222	0.2812	0.2325	0.556
6405	0.6218	0.5396	0.4439	0.507

Class	2010	2011	2012	Primary Ratio
6406	0.1428	0.1243	0.1020	0.579
6407	0.2824	0.2462	0.2031	0.548
6408	0.5161	0.4492	0.3712	0.514
6409	0.7854	0.6839	0.5668	0.487
6410	0.3613	0.3136	0.2576	0.533
6501	0.1734	0.1503	0.1230	0.558
6502	0.0369	0.0322	0.0268	0.532
6503	0.0814	0.0705	0.0578	0.505
6504	0.4311	0.3768	0.3113	0.573
6505	0.1611	0.1405	0.1151	0.608
6506	0.1419	0.1233	0.1010	0.569
6509	0.3985	0.3490	0.2896	0.558
6510	0.4734	0.4132	0.3451	0.451
6511	0.4639	0.4041	0.3336	0.548
6512	0.1483	0.1300	0.1089	0.482
6601	0.2476	0.2158	0.1787	0.524
6602	0.6297	0.5510	0.4585	0.537
6603	0.3571	0.3119	0.2592	0.517
6604	0.0991	0.0862	0.0708	0.559
6605	0.4294	0.3702	0.2995	0.571
6607	0.1766	0.1546	0.1289	0.517
6608	0.6118	0.5316	0.4416	0.414

Class	2010	2011	2012	Primary Ratio
6620	3.8112	3.2507	2.5890	0.564
6704	0.1486	0.1296	0.1073	0.533
6705	1.0416	0.9069	0.7451	0.582
6706	0.3466	0.3072	0.2615	0.498
6707	6.6547	5.7073	4.5437	0.647
6708	9.7272	8.8162	7.7756	0.442
6709	0.3042	0.2662	0.2214	0.534
6801	0.8595	0.7355	0.5888	0.553
6802	0.6993	0.6055	0.4936	0.571
6803	0.7953	0.7028	0.6023	0.335
6804	0.3735	0.3274	0.2729	0.520
6809	6.0542	5.2755	4.3339	0.562
6901	0.0246	0.0232	0.0203	0.756
6902	1.0305	0.9012	0.7566	0.418
6903	7.1519	6.4089	5.6176	0.311
6904	0.7155	0.6087	0.4834	0.551
6905	0.5910	0.5031	0.3984	0.582
6906	0.2380	0.2210	0.1977	0.658
6907	1.3592	1.1822	0.9758	0.524
6908	0.4725	0.4129	0.3438	0.502
6909	0.1372	0.1196	0.0985	0.547
7100	0.0367	0.0326	0.0277	0.466

Class	2010	2011	2012	Primary Ratio
7101	0.0266	0.0235	0.0198	0.448
7102	4.9959	4.4570	3.8132	0.547
7103	0.8151	0.7000	0.5657	0.537
7104	0.0380	0.0329	0.0268	0.569
7105	0.0271	0.0237	0.0195	0.531
7106	0.3215	0.2785	0.2270	0.592
7107	0.2903	0.2549	0.2129	0.550
7108	0.2255	0.1979	0.1653	0.547
7109	0.1713	0.1488	0.1219	0.566
7110	0.3586	0.3129	0.2610	0.461
7111	0.4916	0.4281	0.3565	0.441
7112	0.8536	0.7439	0.6141	0.549
7113	0.4613	0.4038	0.3363	0.535
7114	0.7814	0.6797	0.5575	0.587
7115	0.5837	0.5128	0.4290	0.540
7116	0.7282	0.6362	0.5296	0.508
7117	1.3172	1.1518	0.9575	0.516
7118	1.6973	1.4874	1.2434	0.508
7119	1.7134	1.4800	1.2066	0.546
7120	6.9938	6.1112	5.0906	0.496
7121	6.5478	5.7217	4.7661	0.496
7122	0.5161	0.4509	0.3738	0.544

Class	2010	2011	2012	Primary Ratio
7200	1.7596	1.5100	1.2209	0.522
7201	2.0650	1.7774	1.4452	0.513
7202	0.0329	0.0288	0.0240	0.465
7203	0.1459	0.1294	0.1089	0.575
7204	0.0000	0.0000	0.0000	0.500
7205	0.0000	0.0000	0.0000	0.500
7301	0.4978	0.4360	0.3634	0.513
7302	1.0741	0.9435	0.7929	0.494
7307	0.5159	0.4534	0.3814	0.500
7308	0.4422	0.3859	0.3189	0.559
7309	0.3352	0.2932	0.2430	0.565
7400	2.0650	1.7774	1.4452	0.513

**Expected Loss Rates in Dollars Per Sq. Ft.
of Wallboard Installed**

Class	2010	2011	2012	Primary Ratio
0540	0.0283	0.0248	0.0209	0.426
0541	0.0132	0.0116	0.0097	0.421
0550	0.0278	0.0244	0.0206	0.420
0551	0.0151	0.0133	0.0112	0.407

**Expected Loss Rates in Dollars Per Sq. Ft.

of Wallboard Installed**

Class	2010	2011	2012	Primary Ratio
0540	0.0283	0.0248	0.0209	0.426
0541	0.0132	0.0116	0.0097	0.421
0550	0.0278	0.0244	0.0206	0.420
0551	0.0151	0.0133	0.0112	0.407

WAC 296-17-890 Table IV.

**Maximum experience modifications
for firms with no compensable accidents:
Effective January 1, 2014**

Expected Loss Range			Maximum Experience Modification
1	-	7,365	0.90
7,366	-	8,994	0.89
8,995	-	9,963	0.88
9,964	-	10,859	0.87
10,860	-	11,806	0.86

Expected Loss Range			Maximum Experience Modification
11,807	-	12,797	0.85
12,798	-	13,669	0.84
13,670	-	14,555	0.83
14,556	-	15,476	0.82
15,477	-	16,435	0.81
16,436	-	17,432	0.80
17,433	-	18,466	0.79
18,467	-	19,542	0.78
19,543	-	20,652	0.77
20,653	-	21,805	0.76
21,806	-	22,995	0.75
22,996	-	24,227	0.74
24,228	-	25,497	0.73
25,498	-	26,811	0.72
26,812	-	28,162	0.71
28,163	-	29,557	0.70
29,558	-	30,993	0.69
30,994	-	32,468	0.68
32,469	-	33,988	0.67
33,989	-	35,546	0.66
35,547	-	37,149	0.65
37,150	-	39,646	0.64

Expected Loss Range			Maximum Experience Modification
39,647	-	43,043	0.63
43,044	-	46,968	0.62
46,969	-	54,602	0.61
54,603		and higher	0.60

WAC 296-17-895

Industrial insurance accident fund base rates, stay at work and medical aid base rates by class of industry.

Industrial insurance accident fund, stay at work and medical aid fund base rates by class of industry shall be as set forth below.

Base Rates Effective

January 1, 2014

Class	Accident Fund	Stay at Work	Medical Aid Fund
0101	2.5160	0.0512	0.9653
0103	2.6537	0.0537	1.2190
0104	1.5406	0.0313	0.6588
0105	1.9466	0.0391	1.0944
0107	1.6638	0.0338	0.6732
0108	1.5406	0.0313	0.6588
0112	1.1221	0.0227	0.5474
0201	3.4771	0.0712	1.0282
0202	5.1068	0.1038	2.1108
0210	1.6836	0.0343	0.6491
0212	1.9705	0.0400	0.8217
0214	2.2228	0.0452	0.9140
0217	2.0189	0.0410	0.8814
0219	1.7000	0.0345	0.7103
0301	1.0633	0.0213	0.6428
0302	3.7635	0.0768	1.2981
0303	2.7078	0.0551	1.0562

Base Rates Effective

January 1, 2014

Class	Accident Fund	Stay at Work	Medical Aid Fund
0306	1.6610	0.0338	0.6444
0307	1.3739	0.0279	0.6074
0308	0.7346	0.0146	0.5447
0403	2.7136	0.0550	1.2414
0502	2.1155	0.0431	0.8228
0504	2.5371	0.0511	1.3703
0507	4.6451	0.0935	2.5360
0508	3.0958	0.0633	0.9843
0509	2.5238	0.0515	0.9018
0510	3.1006	0.0628	1.4513
0511	2.4281	0.0493	1.0119
0512	2.1104	0.0428	0.9271
0513	1.3242	0.0269	0.5702
0514	2.6781	0.0542	1.2503
0516	2.4545	0.0499	1.0260
0517	3.5093	0.0710	1.6603
0518	2.3252	0.0474	0.8569
0519	2.7010	0.0547	1.2122
0521	0.8098	0.0164	0.3855
0601	0.9362	0.0190	0.4024
0602	1.1364	0.0232	0.4097

Base Rates Effective

January 1, 2014

Class	Accident Fund	Stay at Work	Medical Aid Fund
0603	1.4098	0.0287	0.5388
0604	1.5514	0.0310	0.9982
0606	0.8128	0.0163	0.4906
0607	1.0441	0.0211	0.5483
0608	0.4790	0.0097	0.2573
0701	3.3517	0.0689	0.8033
0803	0.7215	0.0145	0.4245
0901	2.3252	0.0474	0.8569
1002	1.3484	0.0272	0.6925
1003	1.1278	0.0227	0.6311
1004	0.8163	0.0165	0.3779
1005	13.3280	0.2709	5.4060
1006	0.1211	0.0024	0.0681
1007	0.5445	0.0111	0.2145
1101	1.1219	0.0226	0.5984
1102	2.2314	0.0452	1.0086
1103	1.9275	0.0390	0.8963
1104	0.8477	0.0169	0.5522
1105	1.2791	0.0259	0.5944
1106	0.3924	0.0078	0.2991
1108	0.8223	0.0165	0.4960

Base Rates Effective

January 1, 2014

Class	Accident Fund	Stay at Work	Medical Aid Fund
1109	2.1338	0.0430	1.1538
1301	0.8131	0.0164	0.3885
1303	0.3063	0.0061	0.1824
1304	0.0419	0.0008	0.0226
1305	0.6850	0.0138	0.3925
1401	0.2814	0.0056	0.1946
1404	1.1580	0.0232	0.7470
1405	1.0982	0.0221	0.6374
1407	0.6936	0.0138	0.4849
1501	0.9353	0.0189	0.4866
1507	0.8614	0.0173	0.4777
1701	1.1500	0.0232	0.5702
1702	2.9554	0.0605	0.8915
1703	1.7179	0.0353	0.4576
1704	1.1500	0.0232	0.5702
1801	0.6669	0.0134	0.3608
1802	1.1100	0.0223	0.6158
2002	1.1457	0.0230	0.6835
2004	1.0350	0.0208	0.6224
2007	0.8196	0.0164	0.5402
2008	0.5205	0.0104	0.3181

Base Rates Effective

January 1, 2014

Class	Accident Fund	Stay at Work	Medical Aid Fund
2009	0.4622	0.0092	0.3358
2101	0.9819	0.0195	0.6996
2102	0.9035	0.0181	0.5491
2104	0.3347	0.0065	0.3539
2105	0.8410	0.0169	0.5045
2106	0.6622	0.0132	0.4523
2201	0.3370	0.0067	0.2356
2202	1.0871	0.0219	0.6089
2203	0.6118	0.0122	0.4524
2204	0.3370	0.0067	0.2356
2401	0.6956	0.0141	0.3265
2903	0.8876	0.0177	0.6086
2904	1.0262	0.0207	0.5561
2905	0.8222	0.0164	0.5611
2906	0.5028	0.0100	0.3652
2907	0.7015	0.0140	0.4514
2908	1.6050	0.0322	0.9257
2909	0.5464	0.0109	0.3732
3101	1.0672	0.0215	0.5903
3102	0.3517	0.0070	0.2195
3103	0.7289	0.0147	0.4103

Base Rates Effective

January 1, 2014

Class	Accident Fund	Stay at Work	Medical Aid Fund
3104	0.9393	0.0189	0.5083
3105	1.0613	0.0212	0.6762
3303	0.6164	0.0124	0.3735
3304	0.6002	0.0119	0.4902
3309	0.5822	0.0117	0.3264
3402	0.7060	0.0142	0.4063
3403	0.2940	0.0059	0.1668
3404	0.6308	0.0126	0.3981
3405	0.3859	0.0077	0.2490
3406	0.3530	0.0070	0.2569
3407	1.1910	0.0241	0.5743
3408	0.3157	0.0063	0.1983
3409	0.1988	0.0040	0.1434
3410	0.2609	0.0052	0.2046
3411	0.7872	0.0159	0.3922
3412	0.9529	0.0193	0.4240
3414	0.9630	0.0194	0.5448
3415	1.2417	0.0251	0.6348
3501	1.4921	0.0300	0.8325
3503	0.3778	0.0074	0.3345
3506	1.3798	0.0280	0.6016

Base Rates Effective

January 1, 2014

Class	Accident Fund	Stay at Work	Medical Aid Fund
3509	0.4967	0.0099	0.3690
3510	0.4674	0.0093	0.3122
3511	0.8729	0.0175	0.5023
3512	0.4800	0.0095	0.3566
3513	0.7272	0.0144	0.5412
3602	0.1454	0.0029	0.0991
3603	0.6609	0.0132	0.4586
3604	0.9778	0.0194	0.7411
3605	0.7853	0.0158	0.4186
3701	0.3517	0.0070	0.2195
3702	0.6186	0.0124	0.3910
3708	0.8950	0.0180	0.4915
3802	0.2828	0.0056	0.1985
3808	0.6388	0.0129	0.3060
3901	0.1827	0.0036	0.1630
3902	0.5603	0.0111	0.4399
3903	1.4053	0.0278	1.0962
3905	0.1645	0.0032	0.1526
3906	0.5854	0.0116	0.4437
3909	0.4201	0.0083	0.3124
4002	0.5603	0.0111	0.4399

Base Rates Effective

January 1, 2014

Class	Accident Fund	Stay at Work	Medical Aid Fund
4101	0.4673	0.0094	0.2728
4103	0.7569	0.0151	0.4933
4107	0.2301	0.0046	0.1473
4108	0.2491	0.0050	0.1707
4109	0.2789	0.0056	0.1759
4201	1.0875	0.0221	0.4357
4301	0.8846	0.0176	0.6407
4302	1.0199	0.0204	0.6382
4304	1.1942	0.0237	0.9105
4305	1.7172	0.0348	0.7899
4401	0.5574	0.0111	0.4007
4402	1.0729	0.0215	0.6672
4404	0.6934	0.0138	0.4712
4501	0.2442	0.0048	0.1892
4502	0.0613	0.0012	0.0421
4504	0.1539	0.0030	0.1217
4601	1.1005	0.0221	0.6385
4802	0.4103	0.0081	0.3122
4803	0.3295	0.0064	0.3319
4804	0.6267	0.0124	0.4881
4805	0.4199	0.0083	0.3176

Base Rates Effective

January 1, 2014

Class	Accident Fund	Stay at Work	Medical Aid Fund
4806	0.0825	0.0016	0.0698
4808	0.6149	0.0122	0.4342
4809	0.3918	0.0077	0.3287
4810	0.1735	0.0034	0.1636
4811	0.4159	0.0082	0.3709
4812	0.4957	0.0099	0.3623
4813	0.2069	0.0041	0.1743
4900	0.2835	0.0058	0.1105
4901	0.0812	0.0016	0.0413
4902	0.1764	0.0035	0.1046
4903	0.2258	0.0045	0.1452
4904	0.0301	0.0006	0.0225
4905	0.4349	0.0085	0.4195
4906	0.1421	0.0029	0.0850
4907	0.0745	0.0015	0.0543
4908	0.1224	0.0024	0.1153
4909	0.0502	0.0010	0.0609
4910	0.6268	0.0126	0.3855
4911	0.0971	0.0020	0.0562
5001	14.1627	0.2880	5.6421
5002	0.8845	0.0178	0.4848

Base Rates Effective

January 1, 2014

Class	Accident Fund	Stay at Work	Medical Aid Fund
5003	3.5476	0.0725	1.1903
5004	1.1179	0.0224	0.6835
5005	1.1930	0.0241	0.5578
5006	2.3140	0.0471	0.8722
5101	1.4358	0.0291	0.6756
5103	1.0976	0.0218	0.8128
5106	1.0976	0.0218	0.8128
5108	1.1114	0.0222	0.7586
5109	0.9009	0.0182	0.4222
5201	0.5477	0.0110	0.3078
5204	1.5637	0.0316	0.7566
5206	0.5589	0.0113	0.2920
5207	0.1818	0.0036	0.1583
5208	1.0571	0.0212	0.6662
5209	1.0494	0.0211	0.5637
5300	0.1726	0.0035	0.1046
5301	0.0469	0.0009	0.0316
5302	0.0207	0.0004	0.0116
5305	0.0700	0.0014	0.0537
5306	0.0604	0.0012	0.0476
5307	1.0722	0.0217	0.5232

Base Rates Effective

January 1, 2014

Class	Accident Fund	Stay at Work	Medical Aid Fund
5308	0.1305	0.0026	0.0943
6103	0.1023	0.0020	0.0944
6104	0.5688	0.0114	0.3721
6105	0.5781	0.0117	0.3006
6107	0.1687	0.0033	0.1648
6108	0.5333	0.0105	0.4264
6109	0.1477	0.0030	0.0875
6110	0.8120	0.0162	0.5247
6120	0.4555	0.0092	0.2484
6121	0.5056	0.0102	0.2819
6201	0.4613	0.0093	0.2542
6202	0.9436	0.0189	0.5905
6203	0.1194	0.0023	0.1302
6204	0.1714	0.0034	0.1327
6205	0.3009	0.0060	0.2176
6206	0.3032	0.0060	0.2169
6207	1.5734	0.0310	1.3563
6208	0.3017	0.0059	0.2813
6209	0.3792	0.0075	0.2876
6301	0.2039	0.0041	0.0867
6303	0.1026	0.0021	0.0650

Base Rates Effective

January 1, 2014

Class	Accident Fund	Stay at Work	Medical Aid Fund
6304	0.3691	0.0073	0.3253
6305	0.1328	0.0026	0.1071
6306	0.4539	0.0091	0.2685
6308	0.0930	0.0019	0.0558
6309	0.2739	0.0055	0.1895
6402	0.3285	0.0065	0.2576
6403	0.1999	0.0039	0.1744
6404	0.3368	0.0067	0.2728
6405	0.8067	0.0163	0.4299
6406	0.1455	0.0029	0.1249
6407	0.3177	0.0063	0.2328
6408	0.6481	0.0130	0.3821
6409	1.0402	0.0210	0.5375
6410	0.4375	0.0088	0.2696
6501	0.1921	0.0038	0.1342
6502	0.0423	0.0008	0.0305
6503	0.1123	0.0023	0.0524
6504	0.4364	0.0086	0.3942
6505	0.1517	0.0030	0.1570
6506	0.1542	0.0031	0.1165
6509	0.4089	0.0080	0.3582

Base Rates Effective

January 1, 2014

Class	Accident Fund	Stay at Work	Medical Aid Fund
6510	0.6555	0.0133	0.3087
6511	0.4952	0.0098	0.3764
6512	0.1823	0.0037	0.1092
6601	0.2814	0.0056	0.1946
6602	0.6671	0.0132	0.5235
6603	0.4257	0.0085	0.2775
6604	0.1080	0.0021	0.0820
6605	0.4900	0.0098	0.3447
6607	0.1978	0.0039	0.1427
6608	0.9967	0.0204	0.3099
6620	4.8693	0.0985	2.3591
6704	0.1717	0.0034	0.1189
6705	1.0291	0.0202	0.9075
6706	0.3753	0.0074	0.3039
6707	6.2118	0.1220	5.6365
6708	9.3895	0.1812	10.7590
6709	0.3303	0.0065	0.2604
6801	1.1332	0.0229	0.5535
6802	0.7739	0.0154	0.5505
6803	1.3385	0.0274	0.4338
6804	0.4405	0.0088	0.3136

Base Rates Effective

January 1, 2014

Class	Accident Fund	Stay at Work	Medical Aid Fund
6809	6.6659	0.1314	5.6394
6901	0.0000	0.0000	0.0715
6902	1.5510	0.0316	0.5937
6903	11.2069	0.2276	4.6804
6904	0.9478	0.0192	0.4243
6905	0.7348	0.0148	0.3845
6906	0.0000	0.0000	0.3845
6907	1.6013	0.0320	1.0158
6908	0.5802	0.0116	0.3583
6909	0.1563	0.0031	0.1133
7100	0.0446	0.0009	0.0299
7101	0.0356	0.0007	0.0203
7102	4.1060	0.0784	5.3172
7103	1.0344	0.0209	0.5231
7104	0.0420	0.0008	0.0302
7105	0.0318	0.0006	0.0213
7106	0.3189	0.0063	0.2633
7107	0.2947	0.0058	0.2641
7108	0.2253	0.0044	0.1987
7109	0.1843	0.0037	0.1385
7110	0.4910	0.0099	0.2336

Base Rates Effective

January 1, 2014

Class	Accident Fund	Stay at Work	Medical Aid Fund
7111	0.7209	0.0146	0.2959
7112	0.9462	0.0188	0.6905
7113	0.4988	0.0099	0.3889
7114	0.7568	0.0149	0.6845
7115	0.6045	0.0119	0.5018
7116	0.8402	0.0168	0.5598
7117	1.5862	0.0317	1.0506
7118	1.9574	0.0390	1.3524
7119	1.9981	0.0401	1.2182
7120	8.6409	0.1733	5.2071
7121	8.0849	0.1621	4.8937
7122	0.5576	0.0110	0.4325
7200	2.3056	0.0467	1.0691
7201	2.7191	0.0551	1.2646
7202	0.0454	0.0009	0.0226
7203	0.1350	0.0026	0.1666
7204	0.0000	0.0000	0.0000
7205	0.0000	0.0000	0.0000
7301	0.5946	0.0119	0.3970
7302	1.2396	0.0247	0.8614
7307	0.5697	0.0113	0.4225

Base Rates Effective

January 1, 2014

Class	Accident Fund	Stay at Work	Medical Aid Fund
7308	0.4624	0.0091	0.3893
7309	0.3321	0.0065	0.2948
7400	2.7191	0.0551	1.2646

WAC 296-17-89502 Industrial insurance accident fund, medical aid and supplemental pension rates by class of industry for nonhourly rated classifications.

The base rates as set forth below are for classifications whose premium rates are based on units other than hours worked.

Base Rates Effective

January 1, 2014

Class	Accident Fund	Stay at Work	Medical Aid Fund	Supplemental Pension Fund
0540	0.0410	0.0008	0.0180	0.0007
0541	0.0198	0.0004	0.0078	0.0007
0550	0.0406	0.0008	0.0170	0.0007
0551	0.0232	0.0005	0.0086	0.0007

WAC 296-17-89505 2007 Rate holiday dividend.

What is happening? As part of the medical aid fund rate holiday for the third and fourth quarters of 2007, the department will be refunding to eligible state fund employers a percentage of accident fund premiums they reported and paid for the hours worked from July 1 to December 31, 2007.

Why is the department doing this? The department is doing this so that retro and nonretro employers pay for the same fair share of their expected losses after the net retro refunds and dividends are taken into consideration.

Who is eligible? To be eligible, an employer must have reported and paid accident fund premiums by June 1, 2008, for the work done in at least one quarter of the two quarters covered by the rate holiday and must not have participated in the retrospective rating program during that quarter.

Why are retro employers not eligible? Instead of this dividend, retro employers in aggregate will be receiving larger retrospective rating adjustments because the department will be calculating adjustments as though employers had paid medical aid premiums for the third and fourth quarters of 2007.

How will the dividend work? The department will fix the dividend percentage using data available to the department as of June 1, 2008, and then announce this to the public. The department will then apply that percentage to the amount of accident fund premiums each eligible employer paid for the work done in each quarter they were eligible to calculate the dividend amount. The dividend amount will then be distributed by the department either by applying a credit or issuing a check. Employers owing the department money will receive a credit to their industrial insurance account; employers not owing the department money will be sent a check (what the state calls a warrant drawn on the state treasury).

WAC 296-17-89505 2007 Rate holiday dividend (Cont)

How will the department calculate the dividend percentage? The department will calculate the dividend percentage using the following formula, rounded to four decimal places:

1.0 - (1.0 - 19% x Standard Premium/Accident Fund Premium)/81%

Standard Premium and the Accident Fund Premium are the sums of the standard premiums and accident fund premiums respectively for retrospective rating participants for hours worked during the period July 1, 2007, to December 31, 2007, using data evaluated on June 1, 2008.

WAC 296-17-89507 Horse racing rates.

Horse racing industry industrial insurance accident fund, stay at work fund, medical aid fund, supplemental pension fund and composite rate by class.

Base Rates Effective January 1, 2014

Class	Accident Fund	Stay at Work Fund	Medical Aid Fund	Supplemental Pension Fund	Composite Rate
6618*	80.000	2.0000	67.0000	1.0000	150.00
6625**	78.26	1.72	63.86	0.1600	144.00
6626***	0.7200	0.0123	0.6605	0.0072	1.40
6627****	9.4300	0.1840	8.6720	0.0940	18.38

*This rate is calculated on a percentage of ownership in a horse or horses.
**This rate is calculated per month.

***This rate is calculated per horse per day.
****This rate is calculated per day.

Note: These rates are not subject to experience rating or retrospective rating.

WAC 296-17-900 Premium discounts.

(1) A premium discount is a reduction of premium, of a specified amount or percentage, which is earned by meeting certain requirements or conditions not required of all employers.

(2) The department may offer a specified group of employers a premium discount plan to encourage participation in a pilot project or other department program intended to evaluate or promote alternatives in premium reporting or loss control initiatives.

WAC 296-17-901 Risk classification hazard group table.

Effective November 19, 2010.

Risk Classification	Hazard Group
101	9
103	8
104	8
105	5
107	9
108	8
112	7
201	9
202	9
210	8
212	9
214	8
217	7
219	7
301	4
302	9
303	9
306	8
307	7
308	3
403	6
502	8
504	9
507	8
508	9
509	9
510	7
511	7
512	9
513	6

514	7
516	8
517	9
518	9
519	9
521	7
540	8
541	9
550	9
551	9
601	7
602	7
603	9
604	7
606	4
607	6
608	7
701	9
803	5
901	8
1002	8
1003	7
1004	6
1005	8
1006	5
1007	7
1101	5
1102	8
1103	8
1104	3
1105	7
1106	5
1108	5

1109	6
1301	2
1303	3
1304	5
1305	4
1401	9
1404	3
1405	1
1407	4
1501	5
1507	5
1701	7
1702	9
1703	9
1704	7
1801	9
1802	5
2002	6
2004	4
2007	6
2008	6
2009	3
2101	5
2102	3
2104	2
2105	2
2106	4
2201	6
2202	5
2203	2
2204	6
2401	1
2903	4

2904	6
2905	3
2906	4
2907	3
2908	7
2909	4
3101	6
3102	6
3103	6
3104	6
3105	5
3303	3
3304	3
3309	6
3402	6
3403	6
3404	5
3405	3
3406	1
3407	6
3408	1
3409	1
3410	2
3411	6
3412	8
3414	6
3415	9
3501	6
3503	3
3506	7
3509	1
3510	2
3511	6

3512	3
3513	8
3602	4
3603	4
3604	7
3605	5
3701	5
3702	3
3708	5
3802	3
3808	7
3901	1
3902	4
3903	6
3905	1
3906	4
3909	3
4002	7
4101	5
4103	2
4107	6
4108	3
4109	6
4201	6
4301	4
4302	4
4304	6
4305	5
4401	6
4402	2
4404	5
4501	1
4502	5

4504	1
4601	5
4802	7
4803	2
4804	2
4805	2
4806	5
4808	6
4809	3
4810	3
4811	3
4812	2
4813	3
4900	9
4901	6
4902	3
4903	1
4904	3
4905	2
4906	2
4907	4
4908	2
4909	3
4910	6
4911	6
5001	9
5002	3
5003	9
5004	8
5005	9
5006	9
5101	4
5103	3

5106	2
5108	3
5109	6
5201	4
5204	8
5206	6
5207	2
5208	4
5209	6
5300	2
5301	3
5302	5
5305	1
5306	1
5307	4
5308	1
6103	1
6104	2
6105	6
6107	1
6108	1
6109	4
6110	5
6120	5
6121	5
6201	7
6202	6
6203	1
6204	2
6205	4
6206	3
6207	6
6208	2

6209	3
6301	8
6303	5
6304	1
6305	1
6306	4
6308	2
6309	3
6402	1
6403	1
6404	3
6405	5
6406	1
6407	3
6408	4
6409	6
6410	3
6501	1
6502	4
6503	5
6504	1
6505	1
6506	2
6509	2
6510	8
6511	3
6512	6
6601	4
6602	5
6603	4
6604	1
6605	1
6607	4

6608	9
6620	1
6704	2
6705	2
6706	6
6707	1
6708	8
6709	2
6801	3
6802	2
6803	9
6804	3
6809	2
6901	1
6902	9
6903	9
6904	1
6905	1
6906	1
6907	4
6908	4
6909	2
7100	7
7101	8
7102	3
7103	4
7104	3
7105	3
7106	3
7107	2
7108	4
7109	4
7110	5

7111	4
7112	4
7113	3
7114	3
7115	3
7116	8
7117	3
7118	7
7119	6
7120	9
7121	9
7122	5
7200	3
7201	5
7202	6
7203	1
7301	6
7302	7
7307	5
7308	1
7309	2

The following classes have no hazard group assigned to them

6625

6626

6627

6618

7204

7205

WAC 296-17-905 Dividends.

Periodically, the department shall determine the total liability existing against the accident fund. If, after such determination, the department finds the accident fund, aside from the reserves deemed actuarially necessary according to recognized insurance principles, contains a surplus, the director, in his/her discretion may declare a dividend to be paid to, or credited to the accounts of, employers who were insured with the department during all or part of the period for which the dividend is declared, according to a uniform formula to be promulgated by the department. Any dividends so declared shall give due consideration to the solvency of the accident fund, not be unfairly discriminatory, and not be promised in advance of such declaration. An employer in default when the dividend is declared shall not be eligible to receive payment as provided by this section but credit will be made towards reducing the employer's obligation to the department.

WAC 296-17-907 Dividend declarations and distributions.

Dividends, if any, will be declared approximately fifteen months after the conclusion of the coverage period with credit or payment made within sixty days of the calculation. No dividend checks will be written for less than ten dollars.

Adjustments to the dividend calculation due to clerical errors will be made if reported to the department within ninety days of the payments. No subsequent adjustments will be made.

WAC 296-17-920 Assessment for supplemental pension fund.

The amount of 45.5 mils ($0.0455) 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 296-15-229. All such moneys shall be deposited in the supplemental pension fund.

WAC 296-17-925 Student volunteers.

Any employer electing to insure student volunteers under the authority of chapter 51.12 RCW as now or hereafter amended shall give notice in writing on a form prescribed by the department. Any employer having elected to insure student volunteers shall maintain office records of all hours of work performed by student volunteers. Such office records shall include notice in writing as a registration of each student who has been recognized by the school and accepted by the employer to perform or observe the work of the employer. A report of such hours will be included with the employer's regular quarterly report of payroll as prescribed by the department, and will include payment for the premium based on such hours and at such rates per hour as assigned by the department.

WAC 296-17-930 Volunteers.

Any city, county, school district, municipal corporation or any other political subdivision, or private nonprofit charitable organization electing to insure volunteers under the authority of RCW 51.12.035 as now or hereafter amended shall give notice in writing on a form prescribed by the department. Any employer having elected to insure volunteers shall maintain office records of all hours of work performed by volunteers. Such office records shall include notice in writing as a registration of each person who has volunteered and has been accepted by the employer to perform work as a volunteer. A report of such hours will be included with the employer's regular quarterly report of payroll as prescribed by the department, and will include payment for the premium based on such hours and at such rates per hour as assigned by the department.

WAC 296-17-940 Logger safety initative

The logger safety initiative is a loss control initiative as authorized by WAC 296-17-900. The goal of the logger safety initiative is to reduce the frequency and severity of injuries in the logging industry. The department and industry participants, including private land owners, timber industry employers, and the department of natural resources, have formed a logger safety task force to develop and implement the logger safety initiative. The logger safety initiative will establish sector-wide standards for worker training and supervision; establish a certification process for individual company safety programs; and review the progress of logging operations through mandatory performance-based audits. Logging employers with workers involved in manual logging who participate in the logger safety initiative may be eligible for a premium discount as determined by the department.

Classification

WAC 296-17A-0101 Classification 0101 1
0101-00 Land clearing: Highway, street and road construction, N.O.C. 1
0101-01 Land clearing: Airport landing strips, runways and taxi ways; alleys and parking lots 1
0101-02 Excavation work, N.O.C. 1
0101-03 Grading work, N.O.C. 1
0101-04 Land clearing, N.O.C. 2
0101-16 Railroad line: Construction, maintenance and repair, N.O.C. 2
0101-17 Retaining wall: Construction or repair when done in connection with road, street and highway construction, N.O.C. 2
0101-36 Tree care and pruning services, N.O.C. 3
0101-37 Soil remediation 3
0101-37 Soil remediation 4
0101-39 Pool or pond excavation 4
Placement of pool or pond liners 4
0101-40 Mowing or chemical spraying of roadway median strips, roadsides, and/or power line right of ways 4
0103-10 Geophysical exploration: Seismic detection of the mechanical properties of the earth 5
WAC 296-17A-0103 Classification 0103 5
0103-09 Drilling or blasting: N.O.C. 5
0103-10 Geophysical exploration: Seismic detection of the mechanical properties of the earth 5
WAC 296-17A-0104 Classification 0104 6
0104-12 Dredging, N.O.C. 6
WAC 296-17A-0105 Classification 0105 6
0105-13 Fence erection or repair: N.O.C.; parking meter installation; and placement of wire mesh on slopes for slope protection 6
WAC 296-17A-0107 Classification 0107 7
0107-00 Utility line construction: Underground, N.O.C. 7
0107-01 Pipelaying, N.O.C. 7
WAC 296-17A-0108 Classification 0108 8
0108-00 Ditches and canals, N.O.C. 8
0108-01 Sewer construction; septic tank installation 8
0108-02 Tanks, N.O.C. underground: Installation, repair, or removal 8
WAC 296-17A-0112 Classification 0112 9
0112-00 Commercial production of sand, gravel, clay and stone products 9
0112-01 Humus or peat digging 9
0112-02 Pit, crusher and bunker operations in connection with road, street and highway construction 9

0112-03 Sand, gravel, or shale: Digging, N.O.C. 10
WAC 296-17A-0201 Classification 0201 10
0201-01 Bridge, trestle, overhead crossing and viaduct: Construction, maintenance and repair 10
0201-04 Breakwater, jetty, levee: Construction, maintenance and repair 11
0201-05 Bulkhead retaining walls: Construction, maintenance and repair, riprapping All water hazard 11
0201-06 Concrete culverts; aluminum, steel, or other types of culverts over 12 feet 12
0201-08 Tunnels and approaches 12
0201-09 Diking, N.O.C. 12
WAC 296-17A-0202 Classification 0202 13
0202-02 Pile driving - Wood or concrete piling construction 13
0202-03 Wharf, pier, dock and marine railway: Construction, maintenance and repair 13
0202-04 Diving operations and subaqueous work, N.O.C. 14
0202-05 Geoduck harvesting by divers (to be assigned only by the maritime specialist) 15
WAC 296-17A-0210 Classification 0210 15
0210-00 Asphalt paving or surfacing: Highway, street or roadway 15
WAC 296-17A-0212 Classification 0212 16
0212-00 Asphalt paving or surfacing, N.O.C. 16
WAC 296-17A-0214 Classification 0214 16
0214-00 Concrete paving and repaving: Highways, streets or roadways 16
0214-01 Concrete curbs, gutters, and sidewalks: Construction and repair in connection with highways, streets or roadways 16
0214-02 Concrete median walls and retaining walls: Construction and repair in connection with highways, streets or roadways 17
0214-03 Concrete sawing, drilling, and cutting: In connection with highways, streets or roadways 17
WAC 296-17A-0217 Classification 0217 18
0217-00 Concrete flatwork - Construction and/or repair: N.O.C. 18
0217-01 Concrete foundation and flatwork construction and repair: Wood structural buildings 18
0217-02 Concrete sawing, drilling and cutting, N.O.C. 18
WAC 296-17A-0219 Classification 0219 19
0219-00 Construction specialty services, N.O.C. 19
0219-01 Construction specialty services 19
WAC 296-17A-0301 Classification 0301 20
0301-04 Lawn type sprinkler systems: Installation, service or repair 20
0301-06 Agricultural sprinkler/irrigation systems, N.O.C.: Installation, service or repair 20
0301-08 Landscape construction operations, N.O.C. 20
WAC 296-17A-0302 Classification 0302 21
0302-01 Brick, block, and stone masonry work, N.O.C. 21

0302-02 Masonry 22
0303-00 Plastering, stuccoing and lathing buildings, N.O.C. 22
WAC 296-17A-0306 Classification 0306 23
0306-00 Plumbing, N.O.C 23
0306-02 Automatic sprinkler systems or fire extinguishing systems: Installation, service or repair within buildings 23
0306-03 Boilers, steam pipes, water pipes, heating ducts: Installation of covering insulation 23
0306-04 Boilers, N.O.C.: Installation, service or repair 24
0306-05 Pump installation, service or repair, N.O.C. 24
0306-06 Water softening or treatment systems - installation of new equipment systems 24
0306-07 Hot water heater: Installation, service or repair 25
WAC 296-17A-0307 Classification 0307 25
0307-01 Furnaces and heating systems: Installation, service or repair 25
0307-04 Ventilating, air conditioning and refrigeration systems: Installation, service or repair, N.O.C. 26
0307-05 Wood, pellet, or gas stove: Installation, service or repair 27
WAC 296-17A-0308 Classification 0308 28
0308-00 Chemical spraying and fumigating 28
0308-01 Lawn care maintenance 28
WAC 296-17A-0403 Classification 0403 29
0403-00 Sign: Erection, repair, and/or removal, including related painting and maintenance 29
0403-10 Sign painting or lettering outside buildings or structures, N.O.C. 29
WAC 296-17A-0502 Classification 0502 29
0502-04 Floor coverings or countertops: Installation or removal 29
0502-99 Floor coverings or countertops: Installation or removal 30
WAC 296-17A-0504 Classification 0504 30
0504-18 Pressure washing services or sandblasting, N.O.C.: Buildings or structures 31
0504-20 Lead abatement 31
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 32
WAC 296-17A-0507 Classification 0507 32
0507-05 Roofwork construction and repair 32
0507-99 Roofwork construction and repair (only to be assigned by the roofing specialist) 33
WAC 296-17A-0508 Classification 0508 33
0508-00 Radio, television, cellular or water towers, poles and towers, N.O.C.: Construction or erection, dismantling, maintenance or repair 33
0508-01 Smokestack: Construction or erection, dismantling, maintenance or repair 33
0508-02 Windmill and silo: Construction or erection, dismantling, maintenance or repair 34
0508-03 Oil still or refinery: Construction or erection, dismantling, maintenance or repair 34

0508-04 Blast furnace and metal burners: Construction or erection, dismantling, maintenance or repair 35
0508-08 Elevated railway, tram, lift or similar conveyances: Construction or erection, dismantling, maintenance or repair 35
0508-09 Exterior tanks, N.O.C.: Construction or erection, dismantling, maintenance or repair 36
0508-11 Crane or derrick: Installation, construction or erection, dismantling, maintenance or repair 36
0508-12 Water cooling towers or structures - metal or wood: Construction or erection, dismantling, maintenance or repair 37
WAC 296-17A-0509 Classification 0509. 37
0509-00 Overhead telephone or telegraph lines: New construction or extension of lines Including poles or towers; erection, maintenance or repair by contractor 37
0509-01 Overhead television lines: New construction or extension of lines Including poles or towers; erection, maintenance or repair by contractor. 38
0509-02 Overhead electric transmission lines: New construction or extension of lines Including poles, or towers; erection, maintenance or repair by contractor 38
0509-03 Overhead transmission lines, N.O.C.: New construction or extension of lines Including poles or towers; erection, maintenance or repair by contractor 39
WAC 296-17A-0510 Classification 0510. 39
0510-00 Wood frame building: Construction or alterations, N.O.C. 39
0510-99 Wood frame building: Construction or alteration, N.O.C. (only to be assigned by the wood framing specialist) 41
WAC 296-17A-0511 Classification 0511. 41
0511-00 Glass installation in buildings. 41
WAC 296-17A-0512 Classification 0512. 42
0512-00 Insulation or sound proofing materials: Installation, N.O.C. 42
0512-01 Asbestos abatement 42
WAC 296-17A-0513 Classification 0513. 43
0513-00 Interior finish carpentry. 43
WAC 296-17A-0514 Classification 0514. 44
0514-00 Garage or overhead door: Installation, service or repair 44
0514-01 Nonstructural additions to buildings or structures: Installation, removal, alteration, and/or repair 44
WAC 296-17A-0516 Classification 0516. 45
0516-00 Building repair, remodeling and carpentry. 45
0516-01 Wood playground equipment: Installation and/or repair 46
0516-02 Building repair, remodeling and carpentry, N.O.C. 46
WAC 296-17A-0517 Classification 0517. 48
0517-00 Factory built housing units: Set up by contractor or by employees of the manufacturer 48
0517-01 Building raising, moving and underpinning 48
WAC 296-17A-0518 Classification 0518. 49

0518-00 Building construction, N.O.C.: Alterations and concrete construction, N.O.C. 49
0518-01 Metal carport: Erection 49
0518-02 Metal service station canopy: Erection 50
0518-03 Building wrecking or demolition Iron, steel, concrete, or wood 50
WAC 296-17A-0519 Classification 0519 50
0519-00 Building construction sheet metal work, N.O.C. 50
WAC 296-17A-0521 Classification 0521 51
0521-00 Painting building interiors; wallpaper hanging/removal 51
WAC 296-17A-0540 Classification 0540 51
0540-00 Wallboard installation, including scrapping Discounted rate (to be assigned only by the drywall underwriter) 51
WAC 296-17A-0541 Classification 0541 52
0541-00 Wallboard taping, including texturing and priming Discounted rate (to be assigned only by the drywall underwriter) 52
WAC 296-17A-0550 Classification 0550 52
0550-00 Wallboard installation, including scrapping -nondiscounted rate (to be assigned only by the drywall underwriter) 52
0550-99 Wallboard installation (only to be assigned by the drywall specialist) 52
WAC 296-17A-0551 Classification 0551 53
0551-00 Wallboard taping, including texturing and priming Nondiscounted rate (to be assigned only by the drywall underwriter) 53
WAC 296-17A-0601 Classification 0601 53
0601-00 Electrical wiring in buildings; electrical wiring, N.O.C.; Permanent flood lighting: Installation 53
0601-07 Electrical machinery and auxiliary apparatus: Installation and repair 53
0601-08 Temporary floodlights or search lights: Erection 54
0601-15 Television cable: Installation service or repair in buildings by contractor 54
WAC 296-17A-0602 Classification 0602 54
0602-03 Elevators or elevator door bucks: Installation, service and/or repair 54
WAC 296-17A-0603 Classification 0603 54
0603-00 Machinery: Installation, service and/or repair, N.O.C.; Millwright work, N.O.C. 54
0603-05 Dynamos, electrical generators and turbines: Installation, service and/or repair 55
0603-07 Industrial plant maintenance by contractor 55
0603-08 Metal playground equipment, portable bleachers or stages, above ground swimming pools: Installation, dismantling, and/or repair 55
0603-09 Commercial equipment: Installation, dismantling, service, and/or repair 55
WAC 296-17A-0604 Classification 0604 56
0604-04 Scrap metal dealers or processors: Collecting, sorting and reduction of scrap metal 56

WAC 296-17A-0606 Classification 0606 56
0606-01 Vending, coin-, or token-operated machines: Installation service and/or repair 56
0606-02 Fire extinguisher and fire safety equipment: Sales and service 57
0606-03 Money collecting service of coin-operated and vending machines 57
0606-12 Coin- or token-operated amusement devices in stores or shopping malls, N.O.C.: Installation, removal, service and/or repair 57
WAC 296-17A-0607 Classification 0607 57
0607-11 Household appliances: Installation, service and/or repair by nonstore service or repair company; dealers of used household appliances 57
0607-16 Television antenna or satellite dish: Installation, removal, service and/or repair 58
0607-17 Safes or vaults: Installation, removal, service and/or repair 58
0607-18 Window/door blinds, shades, curtains and drapes: Installation 58
0607-19 Advertising or merchandise display: Set up or removal within buildings by nonstore employees; staging services 59
0607-21 Meat slicer or grinder: Installation, service and/or repair 59
0607-22 Protective bumpers: Installation 59
0607-23 Cellular phone systems or audio components: Installation in vehicles, service and repair 60
WAC 296-17A-0608 Classification 0608 60
0608-01 Electrical alarm systems: Installation, service, and/or repair 60
0608-02 Intercom or audio call box: Installation, service, and/or repair 60
0608-04 Telephone and/or telephonic equipment Prewire by contractor: Installation, service, and/or repair 60
WAC 296-17A-0701 Classification 0701 60
0701-00 New dam construction: All operations in dam site area 60
WAC 296-17A-0803 Classification 0803 61
0803-00 Cities and towns All other employees 61
WAC 296-17A-0901 Classification 0901 61
0901-00 Ship building and/or repair, N.O.C. (to be assigned only by the maritime underwriter) 61
WAC 296-17A-1002 Classification 1002 61
1002-00 Sawmills: Operation and maintenance 61
1002-08 Shake and shingle mills - Automated process 62
WAC 296-17A-1003 Classification 1003 63
1003-02 Dry kiln operations 63
1003-03 Creosote works; pile and pole treating 63
1003-04 Pole yards 63
1003-05 Masts and spars yards 64
1003-06 Log home manufacturing 64
WAC 296-17A-1004 Classification 1004 64

1004-00 Log storage and log sorting yards 64
WAC 296-17A-1005 Classification 1005 65
1005-02 Shake and/or shingle mills 65
WAC 296-17A-1007 Classification 1007 65
1007-08 Geophysical exploration, N.O.C. 65
1007-09 Testing and inspecting of pipelines or utility lines using radiographic, video, infrared thermography or X-ray analysis process by contractor at industrial plants or construction sites 66
1007-15 Inspection and grading bureaus, N.O.C.; log scaling and grading bureaus; lumber inspection services; weigh scale attendants, N.O.C.; weather stations; rainmaking - No aircraft; air flow/heat balancing and testing 66
1007-16 Foresters (to be assigned only by reforestation underwriter) 66
1007-18 Foresters and timber cruisers - Scientific tree, forestry, and watershed studies (to be assigned only by reforestation underwriter) 67
1007-19 Timber cruisers (to be assigned only by reforestation underwriter) 67
1007-20 Foresters and timber cruisers - Tree auditing (to be assigned only by reforestation underwriter) 67
1007-21 Environmental and ecological surveyor services, N.O.C. 67
1101-04 Automobile delivery or repossessing 68
1101-06 Delivery by retail and wholesale stores and distributors, N.O.C. 68
1101-09 Parcel delivery companies for delivery of small parcels 68
1101-14 News agents or distributors of magazines, periodicals and telephone books No retail dealers 68
1101-17 Driver delivery sales, N.O.C. 69
1101-19 Route food services 69
1101-20 Computer tape or accounting records delivery service 69
1101-21 Errand service 69
WAC 296-17A-1102 Classification 1102 70
1102-02 Interstate trucking 70
1102-03 Intrastate trucking 70
1102-04 Combined interstate/intrastate trucking 70
WAC 296-17A-1103 Classification 1103 71
1103-00 Coal and solid fuel dealers - Yard operations 71
1103-02 Firewood dealers - Yard operations 71
1103-04 Composting 71
1103-06 Top soil, humus, peat and beauty bark dealers - Yard operations 71
WAC 296-17A-1104 Classification 1104 72
1104-00 Auto or truck wrecking or dismantling 72
WAC 296-17A-1105 Classification 1105 72
1105-00 Septic tank pumping 72
1105-01 Street sweeping; parking lot sweeping; dust control; and portable chemical toilet servicing 72

1105-02 Vacuum truck services 72
WAC 296-17A-1106 Classification 1106 73
1106-00 Rental stores, N.O.C.; Truck canopy sales 73
WAC 296-17A-1108 Classification 1108 73
1108-02 Glass tempering 73
1108-03 Flat glass merchants No tempering 74
1108-04 Auto glass merchants 74
1108-05 Combined auto and flat glass merchants No tempering 74
1108-06 Glass frosting, etching, beveling or grinding 75
WAC 296-17A-1109 Classification 1109 75
1109-00 Automobile or truck towing services, N.O.C. 75
WAC 296-17A-1301 Classification 1301 76
1301-00 Electric light and power plants operated by cities, towns, or counties 76
1301-01 Electric light and power cooperatives 76
1301-02 Electric light and power plants operated by public utility districts 77
1301-05 Steam heat power plants 77
WAC 296-17A-1303 Classification 1303 78
1303-01 Telegraph companies all other employees 78
WAC 296-17A-1304 Classification 1304 78
1304-00 Telephone companies Exchange operators, clerical office and sales personnel 78
1304-01 Telegraph companies Clerical office and sales personnel 79
WAC 296-17A-1305 Classification 1305 79
WAC 296-17A-1401 Classification 1401 80
1401-01 Taxicab companies Flat rate by driver 80
1401-02 Taxicab companies Flat rate by vehicle 80
1401-03 Taxicab companies - Actual hours 81
1401-04 Pedicab and horse-drawn carriage companies 81
WAC 296-17A-1404 Classification 1404 81
1404-06 Vessels, ferries, tugs, and steamboats, N.O.C. 81
1404-07 Train rides 82
1404-11 Escort and pilot cars 82
1404-12 Cabulance and paratransit 82
WAC 296-17A-1405 Classification 1405 83
1405-00 Ambulance services 83
WAC 296-17A-1407 Classification 1407 83
1407-00 Bus companies 83

WAC 296-17A-1501 Classification 1501 84
1501-00 Counties and taxing districts, N.O.C. All other employees 84
1501-01 Housing authorities, N.O.C. All other employees 84
1501-08 Native American tribal councils All other employees 85
1501-09 Military base maintenance, N.O.C. 86
1501-20 Community action organizations All other employees N.O.C. 87
WAC 296-17A-1507 Classification 1507 88
1507-01 Irrigation ditches operation, repair and maintenance 88
1507-02 Waterworks operations, repair and maintenance 89
WAC 296-17A-1701 Classification 1701 89
1701-02 Ore reduction, by wet or dry process without application of heat at mine 89
WAC 296-17A-1702 Classification 1702 90
1702-01 Coal mines and mines N.O.C., underground; coke ovens 90
WAC 296-17A-1703 Classification 1703 90
1703-01 Open cut mining All types; placer or hydraulic mining 90
WAC 296-17A-1704 Classification 1704 91
1704-02 Quarries, N.O.C. 91
WAC 296-17A-1801 Classification 1801 91
1801-01 Lead smelting, sintering, or refining; calcium carbide manufacturing 91
1801-03 Steel or iron rolling mills; rolling mills, N.O.C. 91
1801-08 Ore smelting, sintering or refining, N.O.C. 92
1801-09 Metal recovering, refining or reprocessing 92
WAC 296-17A-1802 Classification 1802 93
1802-00 Aluminum smelting 93
WAC 296-17A-2002 Classification 2002 93
2002-13 Freight handler services, N.O.C. 93
2002-31 Refrigeration car Loading, unloading or icing 94
WAC 296-17A-2004 Classification 2004 94
2004-21 Iron or steel merchants; wire rope and cable dealers 94
WAC 296-17A-2007 Classification 2007 94
2007-02 Grain elevator or warehouse 94
2007-03 Bean or pea elevator or warehouse 95
WAC 296-17A-2008 Classification 2008 95
2008-01 Warehouses Field bonded 95
WAC 296-17A-2009 Classification 2009 96
2009-00 Building material dealers and lumber yards 96

2009-01 Electrical supply dealers 96
2009-02 Farm supply stores 97
2009-03 Hardware stores with lumber or building material supplies 97
2009-04 Pump, plumbing, irrigation, and pipe supply dealers 98
2009-05 Warehouse centers 98
2009-06 HVAC supply dealers 99
WAC 296-17A-2101 Classification 2101 99
2101-00 Grain milling; flour mills; feed mills; feed manufacturing 99
2101-01 Hay, grain or feed dealers 99
2101-02 Seed processing 99
2101-05 Hop pellet manufacturing 100
WAC 296-17A-2102 Classification 2102 100
2102-00 Warehouses General merchandise 100
2102-04 Recycle, collection and receiving stations; rags, bottles, paper and metal container dealers, N.O.C. 101
2102-11 Grocery, fruit or produce distributors Wholesale or combined wholesale and retail 102
2102-28 Wool or cotton merchants 103
WAC 296-17A-2104 Classification 2104 103
2104-01 Vegetable packing Fresh 103
2104-02 Fruit packing Fresh 104
WAC 296-17A-2105 Classification 2105 104
2105-00 Beer, ale, wine and soft drink importers, exporters and distributors Wholesale or combined wholesale and retail 104
2105-01 Beer, ale and wine importers, exporters and distributors Wholesale or combined wholesale and retail 104
2105-02 Soft drink importers, exporters and distributors Wholesale or combined wholesale and retail 105
WAC 296-17A-2106 Classification 2106 105
2106-00 Fertilizer, anhydrous ammonia and agricultural chemical dealers 105
2106-01 Explosive powder and chemical dealers 105
WAC 296-17A-2201 Classification 2201 106
2201-01 Laundry, dry cleaning and dyeing establishments 106
WAC 296-17A-2202 Classification 2202 106
2202-03 Carpet, rug, and upholstery cleaning 106
WAC 296-17A-2203 Classification 2203 107
2203-00 Laundries Commercial or industrial: N.O.C. 107
WAC 296-17A-2204 Classification 2204 107
2204-00 Laundry or dry cleaning Coin-operated, self-service operations 107
WAC 296-17A-2401 Classification 2401 108

2401-00 Paper, pulp, or wood fiber: Manufacturing 108
2401-03 Corrugated and fiber board container: Manufacturing 108
2401-04 Paper coating, corrugating, laminating, oiling, or embossing 108
2401-08 Paper goods, N.O.C.: Manufacturing 109
WAC 296-17A-2903 Classification 2903 109
2903-00 Wood chip, hog fuel, bark, bark flour, fire log and lath: Manufacturing 109
2903-06 Wood furniture stock: Manufacturing 110
2903-08 Wood door, jamb, window, sash, stair, molding and miscellaneous millwork: Manufacturing, prehanging or assembly 110
2903-10 Wood box, shook, pallet, bin: Manufacturing, assembly, or repair 111
2903-12 Wood products, N.O.C.: Manufacturing or assembly 112
2903-13 Veneer products: Manufacturing 112
2903-20 Wood sign: Manufacturing 113
2903-21 Wood truss: Manufacturing 113
2903-26 Lumber: Remanufacturing 114
2903-27 Ridge cap and/or shim: Manufacturing 114
2903-28 Wood boat: Manufacturing, repair, or refinish 114
WAC 296-17A-2904 Classification 2904 115
2904-00 Veneer: Commercial production 115
2904-01 Plywood: Manufacturing 115
WAC 296-17A-2905 Classification 2905 116
2905-00 Wood furniture and casket: Manufacturing, assembling, or repairing; Furniture refinishing 116
WAC 296-17A-2906 Classification 2906 117
2906-01 Pattern or model Metal, plastic or wood: Manufacturing 117
2906-14 Wood piano or musical instrument: Manufacturing 117
WAC 296-17A-2907 Classification 2907 117
2907-00 Wood cabinet, countertop, and fixture: Manufacturing, modifying or assembly 117
WAC 296-17A-2908 Classification 2908 120
2908-00 Factory built housing: Manufacturing or assembly 120
2908-02 Campers and travel trailers: Manufacturing 120
2908-03 Wood or metal truck canopy: Manufacturing 121
WAC 296-17A-2909 Classification 2909 121
2909-00 Woodenware Household and sporting goods N.O.C.: Manufacturing or assembly 121
WAC 296-17A-3101 Classification 3101 122
3101-05 Ready mix concrete dealers 122
WAC 296-17A-3102 Classification 3102 122

3102-04 Rock wool insulation: Manufacturing 122
WAC 296-17A-3103 Classification 3103 122
3103-01 Cement or lime: Manufacturing 122
3103-02 Lightweight aggregate building or insulation material: Manufacturing 123
WAC 296-17A-3104 Classification 3104 123
3104-08 Plaster, whiting, talc, emery powder: Manufacturing 123
3104-52 Asbestos products or mica goods: Manufacturing 123
3104-53 Stone products: Manufacturing; fabrication, or polishing, N.O.C. 124
3104-55 Plasterboard or plaster block: Manufacturing 125
3104-57 Coating of building materials, N.O.C. 125
3104-58 Monument dealers 126
WAC 296-17A-3105 Classification 3105 126
3105-06 Concrete blocks, bricks, poles, piles, tiles and beams manufacturing 126
3105-07 Concrete sewer and irrigation pipes, concrete septic tanks and concrete products, N.O.C. manufacturing 126
WAC 296-17A-3303 Classification 3303 127
3303-07 Fish dealers - Retail 127
3303-08 Meat and poultry dealers Retail 127
WAC 296-17A-3304 Classification 3304 128
3304-00 Fish processors, packers and repackagers Wholesale or combined wholesale/retail 128
3304-01 Meat and/or poultry dealers Wholesale or combined wholesale/retail 128
WAC 296-17A-3309 Classification 3309 128
3309-02 Golf cart sales/rental agencies 128
3309-03 Motorcycle, moped, motor scooter, snowmobile, jet ski, all-terrain vehicles sales/rental agencies 129
WAC 296-17A-3402 Classification 3402 129
3402-00 Air compressor: Manufacturing or assembly 129
3402-01 Printing or bookbinding machinery: Manufacturing or assembly 129
3402-02 Pump, safe, scale, auto jack, and water meter: Manufacturing or assembly 130
3402-03 Shoe or textile machinery: Manufacturing or assembly 130
3402-04 Confectioners or food processing machinery: Manufacturing or assembly 130
3402-05 Machine shops, N.O.C. 130
3402-06 Power saw, lawn and garden equipment, small motor, N.O.C.: Repair 131
3402-07 Gear: Manufacturing or grinding 131
3402-08 Elevator: Manufacturing 131
3402-12 Multimedia blasting 131
3402-14 Furnace, heater, radiator, wood, propane, or pellet stoves: Manufacturing 132
3402-16 Die casting 132

3402-26 Saw blade: Manufacturing, assembly, or sharpening 132
3402-28 Heat treating metal 133
3402-29 Nut, bolt, screw, nail, tack, rivet, eyelet spike, needle, N.O.C.: Manufacturing 133
Sprinkler head, speedometer, carburetor: Manufacturing or assembly 133
3402-32 Abrasive wheel: Manufacturing 133
3402-40 Welding or cutting, N.O.C. (mobile operations limited to repair of equipment and machinery) 134
3402-48 Automobile or truck, radiator and heater core: Manufacturing and repair shops 134
3402-60 Office machinery, N.O.C.: Manufacturing or assembly; Cash register or sewing machines: Manufacturing or assembly 134
3402-61 Small arms and ammunition: Manufacturing, assembly, or rebuild 135
3402-74 Tool: Manufacturing, not hot forming or stamping; Die: Manufacturing Ferrous 135
3402-77 Auto, truck, semi-trailer and bus body: Manufacturing; Travel trailer body: Manufacturing or repair 135
3402-83 Tool: Manufacturing and machine finishing 136
3402-85 Auto or truck parts: Machining or rebuild not in vehicle 136
3402-86 Auto, truck or aircraft engine, N.O.C.: Manufacturing or rebuilding 136
3402-91 Bed spring or wire mattress: Manufacturing 137
3402-93 Valve: Manufacturing 137
3402-94 Precision machined parts, N.O.C.: Manufacturing 137
3402-95 Storage battery: Manufacturing, assembly or repair 138
3402-96 Automobile or motorcycle: Manufacturing or assembly 138
3402-98 Machinery, N.O.C.: Manufacturing or assembly 138
3402-99 Photo processing machinery: Manufacturing or assembly 138
WAC 296-17A-3403 Classification 3403 139
3403-00 Aircraft: Manufacturing 139
WAC 296-17A-3404 Classification 3404 139
3404-01 Can: Manufacturing Aluminum or galvanized 139
3404-02 Galvanized iron works: Manufacturing Nonstructural 139
3404-03 Hardware, N.O.C.: Manufacturing 140
3404-04 Metal stamping 140
3404-06 Metal sign: Manufacturing 140
3404-07 Metal goods, N.O.C.: Manufacturing or assembly from materials lighter than 9 gauge 140
3404-12 Aluminum ware: Manufacturing from sheet aluminum 141
3404-18 Metal coffin/casket: Manufacturing or assembly 141
3404-19 Metal awnings: Manufacturing or assembly 141
3404-20 Metal furniture, shower door, showcases: Manufacturing or assembly 142
3404-21 Stove: Manufacturing from metals lighter than 9 gauge 142

3404-24 Metal electric or gas lighting fixtures, lampshades or lantern: Manufacturing or assembly 142
3404-25 Brass or copper goods: Manufacturing 143
3404-26 Aluminum window, sash or door: Manufacturing or assembly 143
3404-27 Auto or truck parts, N.O.C.: Manufacturing or assembly; miscellaneous stamped parts 143
3404-29 Metal ski and toboggan: Manufacturing 143
WAC 296-17A-3405 Classification 3405 144
3405-02 Precision machined parts and products, N.O.C.: Manufacturing 144
WAC 296-17A-3406 Classification 3406 144
3406-00 Automotive or truck gas service stations, N.O.C.: Lube and oil change specialists, and mobile lube and oil services 144
3406-01 Automobile or truck storage garages 145
3406-04 Automobile or truck Detailing by contractor; glass tinting; windshield repair 145
3406-05 Automobile or truck car washes 146
WAC 296-17A-3407 Classification 3407 147
3407-00 Gas or oil dealers, wholesale or retail, including fuel oil, propane or butane 147
3407-01 Asphalt, bitumen dealers 147
3407-02 Processing waste oils, solvents, antifreeze, paints, and similar materials 147
3407-03 Oil refining Petroleum, including manufacture of products from oil; gasohol distilling or refining 148
3407-04 Asphalt or tar Distilling or refining 148
3407-05 Gas or oil well operation 148
3407-07 Oil or gas wells Cementing 149
3407-12 Oil or gas pipeline operation 149
3407-17 Asphalt roofing material Manufacturing 149
3407-18 Asphalt paving material Manufacturing 150
3407-19 Dewatering sludge; advanced recycling of plastics and tires; On-site oil filtering 150
WAC 296-17A-3408 Classification 3408 151
3408-00 Natural gas companies 151
WAC 296-17A-3409 Classification 3409 151
3409-00 Self-service gas stations 151
WAC 296-17A-3410 Classification 3410 152
3410-00 Convenience grocery stores or minimarkets with self-service gasoline operations 152
WAC 296-17A-3411 Classification 3411 152
3411-00 Automobile: Dealers, rental or leasing agencies, including service repair garages; 152
Recreational vehicle: Dealers, rental/leasing agencies, or service/repair garages 152
3411-01 Automobile: Service centers, repair shops or garages 153
3411-02 Automobile: Service specialty shops 153

WAC 296-17A-3412 Classification 3412 154
3412-00 Automobile and truck: Body and fender repair shops 154
WAC 296-17A-3414 Classification 3414 154
3414-00 Boat dealers 154
3414-01 Marinas and boat house operations: Boat storage facilities 155
WAC 296-17A-3415 Classification 3415 155
3415-00 Factory built housing dealers 155
WAC 296-17A-3501 Classification 3501 156
3501-00 Brick or clay products, N.O.C: Manufacturing 156
3501-01 Refractory products: Manufacturing 156
WAC 296-17A-3503 Classification 3503 157
3503-17 Pottery, earthenware, ceramics, porcelain or china: Manufacturing 157
3503-19 Decorative tile: Manufacturing 157
3503-20 Stained or leaded glassware, N.O.C.: Manufacturing 158
3503-21 Glassware, N.O.C.: Manufacturing; Melting, blowing, and forming hot glass 159
3503-23 Agate or enamel ware: Manufacturing 159
WAC 296-17A-3506 Classification 3506 160
3506-02 Mobile crane and hoisting services; Rigging contractors, N.O.C. 160
3506-03 Concrete pump truck service 160
WAC 296-17A-3509 Classification 3509 161
3509-01 Statuary and ornament: Manufacturing 161
WAC 296-17A-3510 Classification 3510 161
3510-02 Plastics: Artificial marble manufacturing 161
3510-03 Plastics: Extrusion, blow molding 162
3510-04 Plastics: Vacuum forming 162
3510-05 Plastics: Foam molding, rotary molding, liquid molding 163
3510-06 Plastics: Injection molding 163
3510-07 Plastics: Manufacture, N.O.C. 164
3510-08 Graphite composite goods: Manufacturing 164
WAC 296-17A-3511 Classification 3511 165
3511-02 Fiberglass goods: Manufacturing, N.O.C. 165
WAC 296-17A-3512 Classification 3512 165
3512-02 Plastic goods: Manufacturing Cutting, milling or bending 165
WAC 296-17A-3513 Classification 3513 166
3513-00 Rubber goods, N.O.C.: Manufacturing 166
WAC 296-17A-3602 Classification 3602 167

3602-01 Electrical, telegraph or radio component, telephone set: Manufacture, assembly, or repair 167
3602-02 Instrument Scientific, medical, or professional: Manufacturing; magnetic tape: Manufacturing 167
3602-03 Sound recording equipment: Manufacturing 167
3602-04 Thermometer and steam gauge: Manufacturing 168
3602-05 Dental laboratories 168
3602-06 Jewelry: Manufacturing or engraving; trophy assembly or engraving 168
3602-07 Electronic parts: Assembly 169
3602-08 Electrical/electronic ignition assembly, cord set, or radio set: Assembly 169
3602-09 Watch: Manufacturing 169
3602-10 Camera, video camcorder, motion picture projectors: Manufacturing, assembly, or repair 169
3602-11 Fishing tackle: Manufacturing or assembly 170
3602-12 Incandescent lamp or electric tube: Manufacturing 170
3602-14 Musical instrument Metal: Repair 171
3602-23 Electronics products Resistors, capacitors, chips and relays, transistors: Manufacturing 171
3602-24 Stamped metal goods: Manufacturing 171
3602-27 Electronic circuit board, N.O.C: Assembly 171
3602-28 Stereo components: Manufacturing or assembly 172
WAC 296-17A-3603 Classification 3603 172
3603-10 Furniture stripping and refinishing; metal plating or polishing, rustproofing, N.O.C. 172
3603-11 Electroplating and detinning, N.O.C. 172
3603-12 Painting in shop, N.O.C. 173
WAC 296-17A-3604 Classification 3604 173
3604-16 Galvanizing or tinning - Not electrolytic, N.O.C. 173
WAC 296-17A-3605 Classification 3605 174
3605-28 Truck: Manufacturing or assembly 174
WAC 296-17A-3701 Classification 3701 174
3701-03 Ammonia, nitrogen and ammonium nitrate: Manufacturing 174
3701-04 Nitrate recovery from X-ray and photo films 174
3701-05 Dye and chemicals: Manufacturing 174
3701-06 Chemicals, N.O.C.: Manufacturing by nitration, alkylation and oxidation processes 174
3701-07 Chemical mixing, blending and repackaging only: Fireworks manufacturing 175
3701-08 Cosmetics: Manufacturing 175
3701-09 Drug, medicine, or pharmaceutical preparation: Manufacturing 175
3701-10 Oxygen, hydrogen, acetylene gas, carbonic acid gas: Manufacturing 175
3701-11 Alcohol: Manufacturing, distilling, N.O.C. 175
3701-13 Polish, dressing, or ink: Manufacturing 176

3701-14 Extract: Manufacturing, including distillation of essential oils 176
3701-15 Perfume: Manufacturing, including distillation of essential oils 176
3701-17 Mint distilling 176
3701-20 Salt, borax or potash producing or refining 177
3701-21 Serum, antitoxin or virus: Manufacturing 177
3701-22 Paint, varnish or lacquer: Manufacturing 177
3701-23 Putty or synthetic resin: Manufacturing 177
3701-25 Candle, crayon, and paste or glue: Manufacturing 177
3701-27 Hazardous/toxic material: Repackaging for disposal 178
WAC 296-17A-3702 Classification 3702 178
3702-01 Breweries or malt houses 178
3702-03 Bottling: Beverages, N.O.C. 178
WAC 296-17A-3708 Classification 3708 179
3708-14 Hide or leather dealers 179
3708-15 Linoleum, oil cloth or imitation leather: Manufacturing; Coating, impregnating, laminating or waterproofing textiles, N.O.C. 179
3708-16 Bleaching, dyeing or finishing textiles: N.O.C. 180
3708-18 Broom or brush: Manufacturing or assembly, N.O.C. 180
3708-19 Cordage, rope, or twine: Manufacturing 180
3708-22 Pelting 181
3708-23 Taxidermists 181
3708-26 Net, thread, webbing, yarn: Manufacturing 182
3708-27 Spinning or weaving, N.O.C. Plush, velvet, felt: Manufacturing 182
3708-29 Mattress or box springs: Manufacturing 183
3708-32 Carpet or rug: Manufacturing 183
3708-34 Batting, wadding or waste: Manufacturing; Wool combing or scouring 184
3708-39 Textile goods: Manufacturing N.O.C. 184
3708-40 Bag or sack-industrial size, N.O.C.: Manufacturing 185
WAC 296-17A-3802 Classification 3802 186
3802-13 Handbag or pack: Manufacturing 186
3802-28 Millinery: Manufacturing; Artificial feather or flower, N.O.C.: Manufacturing 186
3802-29 Wig: Manufacturing 186
3802-34 Screen printing of cloth or garments 187
3802-37 Hand carved or inlaid rug: Manufacturing 187
3802-38 Embroidery services; lace: Manufacturing 188
3802-39 Household furnishings: Manufacturing 188

3802-40 Garments, slippers, accessories, miscellaneous soft goods, N.O.C.: Manufacturing 189
3802-41 Gloves, N.O.C.: Manufacturing 190
3802-42 Knitted fabric or garments or hosiery: Manufacturing 190
3802-43 Leather goods, N.O.C.: Manufacture or repair 190
3802-44 Shoe or boot: Manufacturing or repair 191
3802-45 Rubber or pliable goods: Manufacturing by cutting or gluing 191
3802-46 Tent, tarp, awning or shade, boat cover or sail: Manufacturing 192
WAC 296-17A-3808 Classification 3808 192
3808-00 Upholstery work, N.O.C. 192
WAC 296-17A-3901 Classification 3901 192
3901-00 Bakeries - Retail 192
3901-01 Bakeries - Retail - Specialty shops 193
WAC 296-17A-3902 Classification 3902 193
3902-00 Fruit and vegetable: Cannery and freezer operations 193
3902-01 Fruit and vegetable: Evaporating, preserving or dehydrating 193
3902-02 Fruit syrup or juice, cider, jam or jelly: Manufacturing 193
3902-11 Chocolate, cocoa, corn products: Manufacturing 194
3902-12 Baking powder, dextrine, glucose and starch: Manufacturing 194
3902-13 Nut shelling, egg breaking, coconut shredding and peanut handling 194
3902-14 Food sundries, N.O.C.: Manufacturing or processing 194
3902-15 Pickles and sauerkraut: Manufacturing 195
3902-17 Pet food: Manufacturing 195
3902-24 Breakfast food: Manufacturing 195
3902-26 Poultry canning and canneries, N.O.C. 196
3902-27 Vegetable oil or butter substitutes: Manufacturing 196
3902-28 Dairy products: Bottling or manufacturing 196
WAC 296-17A-3903 Classification 3903 196
3903-08 Sugar refining; molasses and syrup, N.O.C.: Manufacturing 196
WAC 296-17A-3905 Classification 3905 197
3905-00 Restaurants, N.O.C. 197
3905-01 Food, drink, and candy vendors or concessionaires 197
3905-03 Commissaries and restaurants with construction, erection, logging or mine operations 197
3905-04 Eating establishments, N.O.C. such as public lunch counters in stores 198
3905-06 Taverns 198
3905-07 Restaurants serving spirits or hard liquor 198
3905-08 Pizza parlors 198

3905-09 Fast food drive-ins, N.O.C. 199
3905-11 Soft drink lounges 199
3905-12 Ice cream parlors 199
3905-13 Candy, nut, and popcorn retail stores with on-premises manufacturing 199
3905-14 Espresso/coffee stands and carts 200
WAC 296-17A-3906 Classification 3906. 200
3906-00 Bakeries, N.O.C. 200
3906-01 Cracker: Manufacturing N.O.C. 200
3906-02 Potato chip: Manufacturing N.O.C. 200
3906-03 Ravioli and tamale: Manufacturing. 201
3906-04 Pasta: Manufacturing 201
3906-05 Confectionery, chewing gum or cough drop: Manufacturing 201
3906-07 Pizza: Manufacturing, N.O.C. 202
WAC 296-17A-3909 Classification 3909. 202
3909-00 Caterers 202
WAC 296-17A-4101 Classification 4101. 202
4101-00 Printing, lithography, engraving, map printing and silk screening, N.O.C. 202
4101-02 Rubber stamp: Manufacturing or assembly 203
4101-03 Bookbinding 203
WAC 296-17A-4103 Classification 4103. 203
4103-01 Newspaper publishing 203
WAC 296-17A-4107 Classification 4107. 204
4107-04 Business machines: Service, repair, installation, and recycle, N.O.C. 204
4107-20 Piano tuning 204
WAC 296-17A-4108 Classification 4108. 205
4108-15 Letter service shops and mailing or addressing companies 205
WAC 296-17A-4109 Classification 4109. 205
4109-10 Sign painting or lettering inside buildings 205
4109-18 Sign painting in shop 205
WAC 296-17A-4201 Classification 4201. 206
4201-00 Longshoring and stevedoring 206
4201-02 Port districts 206
WAC 296-17A-4301 Classification 4301. 206
4301-05 Glue, lard, or tallow: Manufacturing 206
4301-10 Sausage: Manufacturing 207
4301-11 Packing house 207

4301-12 Meat products: Manufacturing 207
4301-13 Peat moss: Shredding and baling 208
4301-17 Tanneries, fur manufacturing 208
4301-19 Sausage casing dealers 208
4301-21 Rendering works, N.O.C. 208
4301-22 Slaughterhouses 209
WAC 296-17A-4302 Classification 4302 209
4302-14 Custom meat cutting 209
4302-15 Custom meat cutting and farm kill 209
4302-16 Farm kill 210
WAC 296-17A-4304 Classification 4304 210
4304-00 Feedlots or stockyards 210
4304-02 Livestock auction and sales yards; livestock buyers 210
WAC 296-17A-4305 Classification 4305 211
4305-06 Garbage works or landfill: Reduction or incineration 211
4305-18 Solid waste, refuse or ashes collecting 211
4305-20 Hazardous waste and toxic material processing or handling, N.O.C. 212
4305-21 Tire dumps or collection centers 212
4305-22 Debris removal: Construction sites or nonconstruction debris N.O.C. 212
WAC 296-17A-4401 Classification 4401 213
4401-00 Cold storage lockers 213
WAC 296-17A-4402 Classification 4402 213
4402-00 Ice: Manufacturing or harvesting 213
4402-02 Ice dealers 213
WAC 296-17A-4404 Classification 4404 214
4404-05 Cold storage warehouse 214
WAC 296-17A-4501 Classification 4501 214
Radio or television broadcasting, recording, and video production; technical field staff 214
WAC 296-17A-4502 Classification 4502 215
Radio, television, recording, video production, and cable service providers; all other employees 215
4502-00 Radio stations, N.O.C. 215
4502-01 Television stations and video production 215
4502-02 Recording studios 215
4502-03 Cable companies, including homeowners' associations or cooperatives offering a central cable system 215
WAC 296-17A-4504 Classification 4504 216
4504-00 Theatres 216

WAC 296-17A-4802 Classification 4802 216
4802-02 Farms: Berry 216
4802-03 Farms: Bulb raising 217
4802-06 Picking of forest products, N.O.C. 217
4802-11 Farms: Flower or vegetable seeds 217
4802-12 Farms: Field vegetable crops Mechanically harvested 218
4802-13 Farms: Flowers Field growing 219
Farms: Florists cultivating or gardening 219
WAC 296-17A-4803 Classification 4803 219
4803-02 Farms: Orchards fruit tree crops 219
4803-04 Farms: Orchards Nut tree crops 220
4803-16 Farms, N.O.C. 220
WAC 296-17A-4804 Classification 4804 221
4804-00 Farms: Poultry 221
4804-03 Farms: Egg production 221
4804-05 Farms: Fur bearing animals 222
4804-06 Farms: Worm 222
4804-07 Farms: Apiaries (bees) 222
4804-08 Farms: Aviaries (birds) 223
4804-09 Egg grading, candling and packing 223
WAC 296-17A-4805 Classification 4805 224
4805-00 Nurseries, N.O.C. 224
4805-05 Nurseries: Tree 224
4805-06 Farms: Sod growing 225
4805-07 Farms: Aquatic plants 225
4805-08 Farms: Shellfish 226
4805-09 Christmas tree sales from U-cut or retail sales lots 226
WAC 296-17A-4806 Classification 4806 227
4806-01 Farms: Nuts, berries, prunes, or field flowers and bulbs Hand harvesting 227
WAC 296-17A-4808 Classification 4808 227
4808-01 Farms: Diversified field crops 227
4808-02 Farms: Alfalfa, clover and grass seed 228
4808-04 Farms: Hay 228
4808-06 Farms: Cereal grain 229
4808-07 Potato sorting and storage 229
4808-08 Custom hay baling 229

4808-11 Custom farm services by contractor 230
WAC 296-17A-4809 Classification 4809 230
4809-01 Greenhouses, N.O.C. 230
4809-04 Farms: Mushrooms 230
4809-05 Farms: Sprouts 231
WAC 296-17A-4810 Classification 4810 231
4810-00 Farms: Field vegetables and herbs, N.O.C. hand harvesting 231
WAC 296-17A-4811 Classification 4811 232
4811-00 Farms: Hops 232
4811-01 Farms: Mint 232
WAC 296-17A-4812 Classification 4812 233
4812-00 Farms: Finfish and shellfish hatcheries 233
WAC 296-17A-4813 Classification 4813 233
4813-00 Vineyards 233
WAC 296-17A-4814 Classification 4814 234
4814-00 Farms: Internship program (to be assigned only by the agricultural specialist) 234
WAC 296-17A-4815 Classification 4815 234
4815-00 Farms: Internship program (to be assigned only by the agricultural specialist) 234
WAC 296-17A-4816 Classification 4816 234
4816-00 Farms: Internship program (to be assigned only by the agricultural specialist) 234
WAC 296-17A-4900 Classification 4900 235
4900-00 Construction: Superintendent or project manager 235
WAC 296-17A-4901 Classification 4901 235
4901-00 Consulting engineering 235
Architectural services, N.O.C. 235
4901-16 Geologists, N.O.C. 236
WAC 296-17A-4902 Classification 4902 237
4902-00 State government clerical and administrative office personnel 237
WAC 296-17A-4903 Classification 4903 237
4903-06 Marine appraising 237
4903-07 Boiler inspecting, N.O.C. 237
4903-08 Elevator inspecting 238
4903-09 Inspection for insurance or valuation 238
4903-10 Inspection of buildings 238
WAC 296-17A-4904 Classification 4904 239
4904-00 Clerical office, N.O.C. 239

4904-13 Clerical office: Insurance companies, agents or brokers 239
4904-17 Clerical office: Employee leasing companies 240
4904-20 Community action organizations Clerical office employees 240
WAC 296-17A-4905 Classification 4905 241
4905-04 Hotels or motels 241
WAC 296-17A-4906 Classification 4906 242
4906-01 Institutions of higher education - Public 242
4906-02 Institutions of higher education - Private 242
WAC 296-17A-4907 Classification 4907 242
4907-00 Inmate work opportunity - State 242
4907-01 Inmate work opportunity - City 242
4907-02 Inmate work opportunity - County 243
WAC 296-17A-4908 Classification 4908 243
4908-00 Inmates of adult honor camps 243
WAC 296-17A-4909 Classification 4909 243
4909-00 Inmates of juvenile forest camps 243
WAC 296-17A-4910 Classification 4910 243
4910-00 Property management services 243
4910-01 Chimney cleaning - residential buildings 244
4910-02 Mini-storage warehouse 244
4910-03 Temporary signs - Placement or removal 245
WAC 296-17A-4911 Classification 4911 245
4911-00 Construction estimators 245
WAC 296-17A-5001 Classification 5001 245
5001-03 Logging, N.O.C. 245
5001-04 Shake, shingle bolt, and post cutting 246
5001-05 Firewood cutting 246
5001-06 Sawmill operations conducted in the woods in connection with logging operations 246
WAC 296-17A-5002 Classification 5002 246
5002-00 Booming and rafting logs 246
WAC 296-17A-5003 Classification 5003 246
5003-01 Log hauling by contractor 246
5003-02 Log truck drivers, N.O.C. 247
WAC 296-17A-5004 Classification 5004 247
5004-04 Animal damage control 247
5004-05 Beaver trapping 247

5004-06 Chemical spraying 248
5004-07 Cone picking 248
5004-09 Hydro seeding services 248
5004-11 Pruning services 248
5004-12 Tree netting services 248
5004-13 Tree planting services 248
5004-14 Tree thinning services including forest trail construction and brush clearing, N.O.C. 248
5004-18 Miscellaneous forestry services, N.O.C. 249
WAC 296-17A-5005 Classification 5005 249
5005-00 Logging and/or tree thinning – mechanized operations 249
5005-01 Logging machine operators 250
WAC 296-17A-5006 Classification 5006 250
5006-00 Forestry machine work Brush clearing and chemical spraying 251
5006-01 Forestry machine work Dust control 251
5006-02 Forestry machine work Forest firefighting 251
5006-03 Forestry machine work Forest trail construction 251
5006-04 Forestry machine work Scarifying 251
5006-05 Forestry machine work slash burning 251
5006-06 Forestry machine work Slash piling 251
5006-07 Forestry machine work Slope grooming 251
5006-08 Miscellaneous forestry services, N.O.C. 252
WAC 296-17A-5101 Classification 5101 252
5101-31 Pipe or tube: Manufacturing - Iron or steel; Metal ejection molding 252
WAC 296-17A-5103 Classification 5103 252
5103-00 Foundries, N.O.C. 252
WAC 296-17A-5106 Classification 5106 253
5106-08 Blacksmithing; vehicle spring or auto bumper: Manufacturing 253
5106-09 Tool forging: Hot forming or stamping 253
5106-10 Forging works; drop or machine 253
WAC 296-17A-5108 Classification 5108 253
5108-55 Cable or wire rope: Drawing and manufacturing 253
5108-56 Cable or wire rope: Manufacturing with no drawing 253
5108-57 Cable or wire insulation or covering: Manufacturing 254
WAC 296-17A-5109 Classification 5109 254
5109-46 Heavy machinery & equipment including locomotive engines: Manufacture or repair; Press roller recoating/resurfacing 254

5109-47 Heavy arms: Manufacturing or repair 254
WAC 296-17A-5201 Classification 5201 255
5201-75 Electric power or transmission equipment: Manufacturing or assembly 255
5201-76 Electric toasters, frying pans, wire harnesses, vacuum cleaners, electrical appliances, N.O.C: Manufacturing or assembly 255
5201-78 Electric motors, generators, alternators, starters, convertors, solenoids and servomotors: Manufacturing or assembly including repair 255
WAC 296-17A-5204 Classification 5204 256
5204-58 Railroad car: Manufacturing or repair 256
WAC 296-17A-5206 Classification 5206 256
5206-78 Permanent yard or shop operations; logging or log hauling contractor 256
5206-79 Permanent yard or shop operations; Construction or erection contractor 256
5206-80 Permanent yard or shop operations; interstate and/or intrastate trucking 256
WAC 296-17A-5207 Classification 5207 257
5207-00 Bowling centers 257
5207-01 Skating rinks; Skateboard facilities 257
WAC 296-17A-5208 Classification 5208 257
5208-00 Iron or steel works: Fabrication or assembly Structural iron or steel 257
5208-01 Brass, bronze, iron Ornamental: Shop fabrication, assembly or manufacture 258
5208-02 Iron works: Fabrication, assembly, or manufacture; nonstructural iron or steel 258
WAC 296-17A-5209 Classification 5209 258
5209-00 Boiler or tank construction 258
5209-01 Metal goods, N.O.C. from 9 gauge or heavier metals 258
5209-02 Wood or pellet burning stove: Manufacturing 259
WAC 296-17A-5300 Classification 5300 259
5300-00 State government Administrative field personnel 259
WAC 296-17A-5301 Classification 5301 260
5301-10 Accounting or bookkeeping services 260
5301-11 Law firms 260
5301-12 Management consultant services, N.O.C. 260
5301-13 Credit bureaus; collection agencies 261
5301-14 Employment agencies 261
5301-15 Court reporting services 262
5301-16 Service and professional organizations 262
5301-18 Telephone answering services 263
5301-19 Travel agencies 263
5301-21 Word processing or secretarial services 264

WAC 296-17A-5302 Classification 5302 264
5302-00 Computer consulting, programming, software and web site development, and internet service providers (ISPs), N.O.C. 264
WAC 296-17A-5305 Classification 5305 265
5305-06 Clerical office, administrative employees, and elected officials of cities and towns 265
WAC 296-17A-5306 Classification 5306 265
5306-07 Clerical office, administrative employees, and elected officials of counties, public utility districts and taxing districts, N.O.C. 265
5306-25 Clerical office and administrative employees of Native American tribal councils 265
5306-26 Clerical office and administrative employees of local public housing authorities 265
5306-27 Clerical office and administrative employees of military base maintenance contractors 266
WAC 296-17A-5307 Classification 5307 266
5307-00 State government employees - N.O.C. 266
5307-01 State government employees Juvenile rehabilitation custody 267
WAC 296-17A-5308 Classification 5308 267
5308-20 Community action organizations Professional services and administrative employees 267
WAC 296-17A-6103 Classification 6103 268
6103-01 Schools: Academic, K-12 Clerical office, sales personnel, teachers, N.O.C. and administrative employees 268
6103-02 Schools: Trade or vocational Clerical office, sales personnel, teachers, N.O.C. and administrative employees 268
6103-03 Libraries, N.O.C. Clerical office, sales personnel, teachers, N.O.C. and administrative employees 268
6103-04 Churches Clerical office, sales personnel, teachers, N.O.C. and administrative employees 269
Bell ringers 269
6103-05 Museums, N.O.C. Clerical office, sales personnel, teachers, N.O.C. and administrative employees 269
6103-06 Day nurseries or child day care centers Clerical office, sales personnel, teachers, N.O.C. and administrative employees 269
6103-10 Flight instructions Clerical office, sales personnel, classroom teachers, N.O.C. and administrative employees 269
6103-11 Schools: N.O.C. Clerical office, sales personnel, classroom teachers, N.O.C. and administrative employees 270
6103-12 Officials for amateur athletic or cultural events, N.O.C. and administrative employees 270
6103-13 Longshore and stevedore trainees, N.O.C 270
WAC 296-17A-6104 Classification 6104 270
6104-01 Schools: Academic, K-12 - All other employments, N.O.C. 270
6104-02 Schools: Trade or vocational - All other employments, N.O.C. 271
6104-03 Libraries, N.O.C. - All other employments, N.O.C. 271
6104-04 Churches - All other employments, N.O.C. 271
6104-05 Museums, N.O.C - All other employments, N.O.C. 271

6104-06 Day nurseries or child day care centers - All other employments, N.O.C. 271
6104-11 Schools: N.O.C - All other employments, N.O.C. 272
WAC 296-17A-6105 Classification 6105. 272
6105-05 Hospitals: N.O.C. - 272
WAC 296-17A-6107 Classification 6107. 272
6107-01 Veterinary hospitals or clinics 272
WAC 296-17A-6108 Classification 6108. 273
6108-00 Convalescent or nursing homes, rest homes, and homes for the aged 273
WAC 296-17A-6109 Classification 6109. 273
6109-00 Physicians, surgeons, and medical clinics, N.O.C. 273
6109-01 Dentists and dental clinics 273
6109-02 Chiropractors, N.O.C. 274
6109-04 Naturopaths, N.O.C. 274
6109-08 Physical therapists, N.O.C. 274
6109-09 Optometrists, N.O.C. 274
6109-10 Psychologists and psychiatrists, N.O.C. 275
6109-12 Nutrition, diet, or weight loss clinics, N.O.C. 275
6109-13 Childbirth classes 275
6109-14 Orthotic referral clinics 275
6109-15 Midwife services 275
6109-16 Licensed massage therapy services 276
6109-17 Radiology and MRI referral clinics 276
WAC 296-17A-6110 Classification 6110. 276
6110-00 Home health services and nursing care, N.O.C. 276
WAC 296-17A-6120 Classification 6120. 277
6120-00 Acute care hospitals With a fully implemented safe patient handling program 277
WAC 296-17A-6121 Classification 6121. 277
6121-00 Acute care hospitals Without a fully implemented safe patient handling program 277
WAC 296-17A-6201 Classification 6201. 277
6201-00 Mortuaries, funeral homes, crematoriums 277
WAC 296-17A-6202 Classification 6202. 277
6202-00 Cemeteries 277
WAC 296-17A-6203 Classification 6203. 278
6203-00 YMCA/YWCA institutions 278
6203-01 Boys or girls clubs 278
WAC 296-17A-6204 Classification 6204. 278

6204-00 Baths or saunas, N.O.C. 278
6204-04 Exercise or health institutes, gymnasiums, health clubs 278
WAC 296-17A-6205 Classification 6205 279
6205-00 Clubs, N.O.C. 279
WAC 296-17A-6206 Classification 6206 279
6206-06 Golf courses, N.O.C. 279
WAC 296-17A-6207 Classification 6207 279
6207-00 Carnivals Traveling 279
6207-01 Circuses Traveling 280
6207-02 Amusement rides Traveling 280
6207-03 Rodeos 280
6207-04 Fireworks exhibition 281
WAC 296-17A-6208 Classification 6208 281
6208-00 Amusement parks; exhibition caves or caverns 281
6208-01 Ranges: Archery, ball, dart, golf, firearms shooting 281
6208-03 Boat rental facilities 281
6208-04 Fairs, shows and exhibitions, N.O.C. 281
6208-07 Miniature golf courses 282
6208-08 Kiddie rides at permanent locations 282
6208-09 Race tracks 282
6208-10 Shooting galleries for air rifles only; laser tag, war games, paint ball facilities 282
6208-11 Carnival operations, N.O.C. 282
WAC 296-17A-6209 Classification 6209 283
6209-03 Dude ranch resorts 283
6209-06 Swimming pools - Public; scuba diving instruction in pool 283
6209-09 Campgrounds 283
WAC 296-17A-6301 Classification 6301 284
6301-00 Sales personnel: Vehicles and marine pleasure craft 284
6301-06 Instructors of driving schools 284
6301-07 Limousine drivers 284
WAC 296-17A-6303 Classification 6303 284
6303-03 Insurance sales personnel and claims adjusters 285
6303-21 Home health care services: Social workers and dietitians 285
WAC 296-17A-6304 Classification 6304 286
6304-00 Stores: Department Retail 286
6304-01 Antique variety stores Retail 286

WAC 296-17A-6305 Classification 6305 286
6305-00 Stores: Clothing Retail 286
6305-01 Stores: Dry goods Retail 287
6305-02 Stores: Shoe Retail 287
6305-04 Stores: Western wear, including tack Retail 287
6305-05 Stores: Wig or hat Retail 287
6305-06 Custom dressmaking, tailoring, alterations 288
WAC 296-17A-6306 Classification 6306 288
6306-00 Stores: Furniture Wholesale or retail 288
6306-01 Stores: Furniture Rental 288
6306-02 Stores: Appliance Wholesale or retail 289
6306-03 Stores: Piano or organ Wholesale or retail 289
6306-06 Stores: Office furniture Wholesale or retail 290
6306-07 Audio/visual equipment rental and event services 290
WAC 296-17A-6308 Classification 6308 291
6308-00 Stores: Jewelry Wholesale or retail 291
6308-01 Stores: Hearing-aid Wholesale or retail 291
6308-02 Stores: Optical Wholesale or retail 291
6308-03 Stores: Clock and watch Wholesale or retail 292
6308-04 Stores: Trophy or awards Wholesale or retail 292
WAC 296-17A-6309 Classification 6309 293
6309-02 Stores: Gun Wholesale or retail 293
6309-03 Stores: Bicycle Wholesale or retail 293
6309-06 Stores: Garden supply Wholesale or retail 293
6309-07 Locksmiths 294
6309-08 Stores: Automobile, truck, motorcycle, or aircraft accessories or replacement parts - Wholesale or retail 294
6309-09 Stores: Architectural and surveyor supplies Wholesale or retail 294
6309-11 Stores: Stained art glass Wholesale or retail 295
6309-12 Stores: Wood stove and accessories Wholesale or retail 295
6309-13 Stores: Hardware variety, N.O.C., specialty hardware or marine hardware Wholesale or retail 295
6309-14 Stores: Hot tub or spa Wholesale or retail 296
6309-15 Stores: Floor covering Wholesale or retail 296
6309-16 Pawn shops 297
6309-17 Stores: Sporting goods Wholesale or retail 297
6309-18 Stores: Paint and wallpaper Wholesale or retail 297
6309-19 Stores: Sewing machines or vacuum cleaners Wholesale or retail 297

6309-20 Stores: Custom framed art or U-frame Wholesale or retail; Art galleries 298
6309-21 Stores: Hobby and craft Wholesale or retail 298
6309-22 Sales personnel: Door-to-door 299
WAC 296-17A-6402 Classification 6402 299
6402-00 Stores: Grocery, N.O.C. Retail 299
WAC 296-17A-6403 Classification 6403 299
6403-01 Stores: Coffee, tea, or spice Retail 299
6403-02 Stores: Dairy products Retail 300
6403-04 Stores: Fruit or vegetable Retail 300
6403-05 Stores: Specialty grocery Retail 300
6403-06 Stores: Mini-markets or convenience grocery, N.O.C. Retail 300
6403-07 Stores: Wine, liquor, or soft drinks Retail 301
WAC 296-17A-6404 Classification 6404 301
6404-00 Stores: Florists Wholesale or retail 301
6404-02 Stores: Potted plants or aquariums Wholesale or retail: Sale, lease, or care of 301
6404-03 Stores: Candy or cookie arrangement Wholesale or retail 301
WAC 296-17A-6405 Classification 6405 302
6405-01 Tire sales and service centers, including automobile or truck care service centers or repair garages operated in connection with a tire service or repair center 302
6405-06 Tire rebuilding, retreading and/or recapping 302
WAC 296-17A-6406 Classification 6406 303
6406-00 Retail stores, N.O.C. 303
6406-01 Stores: Camera or photography supply Retail 303
6406-03 News and magazine stands Retail 303
6406-09 Arcades: Coin or token operated 304
6406-11 Stores: Office stationery and machinery Retail 304
6406-12 Stores: Fabric, yardage, yarn and needlework supplies Retail 304
6406-14 Stores: Wind or string musical instruments Retail 304
6406-16 Stores: Drug Retail 305
6406-17 Stores: Variety Retail 305
6406-18 Private mail box; safety deposit box; computer tape storage facilities Rent or lease 305
6406-19 Stores: Coins, stamps, baseball cards, and comic books Retail 305
6406-20 Stores: Book, record, cassette, compact disc, and video Retail 305
6406-23 Stores: Candy Retail 306
6406-24 Stores: Cigarette and tobacco Retail 306
6406-25 Stores: Telephones Retail 306

6406-27 Stores: Stereo components Retail 306
6406-29 Stores: Toys Retail 306
6406-30 Stores: Cosmetics Retail 307
6406-31 Stores: Housewares Retail 307
6406-33 Stores: Gift shops, N.O.C. Retail 307
WAC 296-17A-6407 Classification 6407 308
6407-00 Wholesale stores, N.O.C. Including combined wholesale and retail store operations 308
WAC 296-17A-6408 Classification 6408 308
6408-03 Dealers: Farm machinery/implement 308
WAC 296-17A-6409 Classification 6409 309
6409-00 Dealers: Machinery/equipment, N.O.C.; 309
WAC 296-17A-6410 Classification 6410 309
6410-02 Janitorial supply dealers 309
WAC 296-17A-6501 Classification 6501 310
6501-00 Barber shops 310
6501-01 Beauty parlors; sun tanning parlors 310
6501-02 Cosmetologists and electrolysis studios; tattoo parlors; nail salons 310
WAC 296-17A-6502 Classification 6502 310
6502-00 Banks; credit unions; savings and loan associations 310
6502-05 Mortgage companies; financial or investment companies, N.O.C. 311
6502-06 Stock brokers 311
6502-07 Escrow companies 311
WAC 296-17A-6503 Classification 6503 311
6503-00 Labor unions or employee representative associations 311
WAC 296-17A-6504 Classification 6504 311
6504-00 Stores: Charitable or welfare 311
WAC 296-17A-6505 Classification 6505 312
6505-00 Welfare special works program 312
WAC 296-17A-6506 Classification 6506 312
6506-00 Photography studios 312
6506-01 Film processing shops 312
6506-02 Motion picture film exchanges 313
6506-03 Microfilming 313
WAC 296-17A-6509 Classification 6509 313
6509-04 Boarding homes and centers, N.O.C., adult family homes, rooming houses, foster homes, and orphanages 313
6509-05 Fraternity or sorority houses 313

6509-07 Retirement centers 314
WAC 296-17A-6510 Classification 6510 314
6510-00 Domestic servants/home care assistants employed in or about the private residence of a home owner 314
WAC 296-17A-6511 Classification 6511 314
6511-00 Chore services/home care assistants 314
6511-20 Community action organizations Chore services/home care assistants 315
WAC 296-17A-6512 Classification 6512 315
6512-00 Home care services/home care referral registry (HCRR) 315
WAC 296-17A-6601 Classification 6601 315
6601-00 Detective agencies 315
6601-01 Merchant police or patrol 315
6601-02 Security guard agencies 316
6601-03 Security guards at logging sites 316
6601-04 Security guards at construction sites 316
6601-05 Armored car services 316
6601-06 Crowd control services 316
6601-07 Process/legal messenger services 316
WAC 296-17A-6602 Classification 6602 317
6602-02 Contract window washing services 317
6602-03 Janitorial cleaning services, N.O.C. 317
6602-04 Janitorial cleaning services Residential 317
6602-05 Janitors, N.O.C. 317
6602-08 Pest control 318
6602-10 Portable cleaning and washing, N.O.C. 318
6602-12 Street and building decoration: Hanging or removing flags or bunting 318
WAC 296-17A-6603 Classification 6603 318
6603-00 Auction sales: Industrial or commercial equipment or machinery 318
6603-01 Auction or estate sales: Antiques or general household furnishings 319
6603-02 Auction sales: Specialty merchandise, N.O.C. 319
WAC 296-17A-6604 Classification 6604 319
6604-00 Lens: Manufacturing, grinding and polishing 319
6604-01 Optical goods: Manufacturing, N.O.C. 319
WAC 296-17A-6605 Classification 6605 320
6605-00 Actors and performers, N.O.C. 320
6605-01 Musicians, N.O.C. 320
6605-03 Players, entertainers and musicians hired by a theatre, N.O.C. 321

6605-04 Dance halls, N.O.C. 321
WAC 296-17A-6607 Classification 6607 321
6607-00 Card rooms; bingo parlors or casinos 321
6607-01 Billiard or pool halls 322
6607-02 Recreational, social or community centers, N.O.C. 322
6607-03 Indoor playgrounds 322
6607-04 Indoor simulated golfing 322
WAC 296-17A-6608 Classification 6608 323
6608-00 Motion picture production 323
WAC 296-17A-6618 Classification 6618 323
6618-00 Parimutuel horse racing: Special horse racing account 323
WAC 296-17A-6620 Classification 6620 323
6620-00 Entertainers, N.O.C. 323
WAC 296-17A-6625 - Classification 6625 324
6625-00 Horse racing - Grooms and assistant trainers (major track) 324
6625-01 Horse racing - Grooms and assistant trainers (nonprofit track) 324
WAC 296-17A-6626 - Classification 6626 325
6626-00 Horse racing - Track (major track) 325
6626-01 Horse racing - Track (nonprofit track) 325
WAC 296-17A-6627 - Classification 6627 326
6627-00 Horse racing - Farm or training center 326
WAC 296-17A-6704 Classification 6704 326
6704-00 Parking lot operations 326
WAC 296-17A-6705 Classification 6705 326
6705-00 Ski facilities 326
6705-03 Excursions - Outdoor recreational, N.O.C. 327
6705-04 Ski instructors 327
6705-05 Ski patrols 327
WAC 296-17A-6706 Classification 6706 327
6706-01 Athletic teams: Care of teams and equipment, operation of premises 327
WAC 296-17A-6707 Classification 6707 328
6707-00 Football teams, N.O.C. 328
6707-01 Hockey teams 328
WAC 296-17A-6708 Classification 6708 328
6708-01 Jockeys 328
6708-02 Professional motor vehicle or watercraft race drivers 328

WAC 296-17A-6709 Classification 6709 329
6709-00 Sheltered workshops 329
WAC 296-17A-6801 Classification 6801 329
6801-00 Scheduled airlines - Flight crews 329
6801-01 Hot air balloon - Flight crew 329
WAC 296-17A-6802 Classification 6802 329
6802-00 Airlines, scheduled - Ground crew operations 329
6802-01 Hot air balloon - Ground crew operations 329
WAC 296-17A-6803 Classification 6803 329
6803-01 Flight instruction 329
6803-02 Private aircraft - Transportation of personnel in connection with the employer's business 330
6803-04 Aircraft operations, N.O.C. and nonscheduled airlines Flight crews 330
WAC 296-17A-6804 Classification 6804 330
6804-00 Airport operations 330
6804-01 Aircraft ground crew operations, N.O.C. 330
6804-02 Aircraft companies, sales or service agencies Including aircraft sales personnel 330
6804-03 Airlines, nonscheduled Ground crew operations 330
6804-04 Aircraft: Remanufacture, rebuild, modification, conversion, or repair 331
WAC 296-17A-6809 Classification 6809 331
6809-00 Baseball teams Professional 331
6809-01 Basketball teams Professional 331
6809-02 Soccer teams Professional 331
WAC 296-17A-6901 Classification 6901 331
6901-00 Volunteers 331
6901-01 Student volunteers 332
WAC 296-17A-6902 Classification 6902 332
6902-02 Logging road: Construction or maintenance 332
6902-03 Logging railroad: Construction or maintenance 333
WAC 296-17A-6903 Classification 6903 333
6903-03 Aerial spraying, seeding, crop dusting, or firefighting 333
WAC 296-17A-6904 Classification 6904 333
6904-00 Salaried firefighters of cities or towns 333
6904-01 Salaried firefighters of counties and taxing districts 333
WAC 296-17A-6905 Classification 6905 334
6905-00 Salaried law enforcement officers of cities and towns; Volunteer law enforcement officers, N.O.C.: Full coverage 334

6905-01 Salaried law enforcement officers of counties and taxing districts; Volunteer law enforcement officers, N.O.C.: Full coverage 334
6905-02 Salaried law enforcement officers of Native American tribal councils; Volunteer law enforcement officers, N.O.C.: Full coverage 334
WAC 296-17A-6906 Classification 6906 335
6906-00 Volunteer law enforcement officers of cities and towns Medical aid only 335
6906-01 Volunteer law enforcement officers of counties, taxing districts and Native American tribal councils Medical aid only 335
6906-02 Volunteer law enforcement officers of state agencies Medical aid only 335
WAC 296-17A-6907 Classification 6907 336
6907-01 Household furnishings moving and storage 336
WAC 296-17A-6908 Classification 6908 336
6908-02 Lightweight paper products, N.O.C.: Manufacturing 336
6908-03 Paper bag, movers packing pads, and wallpaper: Manufacturing 336
6908-05 Paper box Noncorrugated: Manufacturing 337
6908-06 Single or double-ply paper products: Manufacturing 337
WAC 296-17A-6909 Classification 6909 337
6909-00 Laboratories Analytical, testing, or quality control for others 337
6909-02 Laboratories: Medical 337
6909-03 Blood banks 338
6909-22 Laboratories: Assaying 338
WAC 296-17A-7002 Classification 7002 338
7002-00 Department of Energy contract 338
WAC 296-17A-7100 Classification 7100 338
7100-00 Exempt limited liability company members, N.O.C. 338
WAC 296-17A-7101 Classification 7101 339
7101-00 Corporate officers, N.O.C. 339
WAC 296-17A-7102 Classification 7102 339
7102-00 Football teams NFL 339
WAC 296-17A-7103 Classification 7103 339
7103-00 State government Law enforcement officers, N.O.C. 339
7103-01 State government Law enforcement officers State patrol 339
7103-03 State government Law enforcement officers Guards or correctional officers 340
7103-05 State government Law enforcement officers Lottery officers 340
7103-06 State government Law enforcement officers Fish and wildlife officers 340
WAC 296-17A-7104 Classification 7104 340
7104-01 Temporary staffing services: Administrative office personnel 340

WAC 296-17A-7105 Classification 7105 340
7105-01 Temporary staffing services: Office support services 340
WAC 296-17A-7106 Classification 7106 341
7106-01 Temporary staffing services: Retail or wholesale store operations 341
WAC 296-17A-7107 Classification 7107 341
7107-01 Temporary staffing services: Retail bakery, restaurant, or food preparation; musicians or entertainers 341
WAC 296-17A-7108 Classification 7108 341
7108-01 Temporary staffing services: Warehouse operations including incidental packaging and repackaging of goods 341
WAC 296-17A-7109 Classification 7109 342
7109-01 Temporary staffing services: Electronic, precision, and scientific equipment assembly; nonfield technician services 342
WAC 296-17A-7110 Classification 7110 342
7110-00 Temporary staffing services: Field engineer and field technician services; parking lot attendants, N.O.C. 342
WAC 296-17A-7111 Classification 7111 342
7111-00 Temporary staffing services: Health care, medical laboratory, quality control services, testing laboratories, N.O.C.; homemaker services and home health care services 342
WAC 296-17A-7112 Classification 7112 342
7112-00 Temporary staffing services: Agricultural operations; animal care 342
WAC 296-17A-7113 Classification 7113 342
7113-00 Temporary staffing services: Janitorial, plant or facility supplemental maintenance, excluding machinery and grounds keeping services 342
WAC 296-17A-7114 Classification 7114 343
7114-00 Temporary staffing services: Warehouse operations, N.O.C. including incidental assembly work; inventory takers, N.O.C. 343
WAC 296-17A-7115 Classification 7115 343
7115-00 Temporary staffing services: Cannery, bottling or food processing and manufacturing operations 343
WAC 296-17A-7116 Classification 7116 343
7116-00 Temporary staffing services: Flagging services by specialty contractor for public utility line construction 343
WAC 296-17A-7117 Classification 7117 344
7117-00 Temporary staffing services: Manufacturing operations, N.O.C.; specialty trades 344
WAC 296-17A-7118 Classification 7118 344
7118-00 Temporary staffing services: Flagging services by specialty nonconstruction contractor, N.O.C.; construction employments, N.O.C. 344
WAC 296-17A-7119 Classification 7119 344
7119-00 Temporary staffing services: Commercial vehicle operations, N.O.C.; sawmill operations 344
WAC 296-17A-7120 Classification 7120 345
7120-00 Temporary staffing services: Hazardous waste handling; maritime employments 345

WAC 296-17A-7121 Classification 7121 345
7121-00 Temporary staffing services: Logging; tree removal service; stump grinding services; shake or shingle mills; aircraft flight crew members 345
WAC 296-17A-7122 Classification 7122 345
7122-00 Temporary staffing services: Laborers and nonmachine operators, N.O.C., for manufacturing and processing operations 345
WAC 296-17A-7200 Classification 7200 345
7200-00 State government mental health or acute care hospitals with a fully implemented safe patient handling program, patient or health care personnel 345
WAC 296-17A-7201 Classification 7201 346
7201-00 State government - Patient, resident, or health care personnel, N.O.C. 346
WAC 296-17A-7202 Classification 7202 346
7202-00 Real estate agencies 346
WAC 296-17A-7203 Classification 7203 347
7203-00 Community service workers 347
WAC 296-17A-7204 Classification 7204 347
7204-00 Preferred workers 347
WAC 296-17A-7205 Classification 7205 347
WAC 296-17A-7301 Classification 7301 347
7301-00 Farms: Dairy 347
WAC 296-17A-7302 Classification 7302 348
7302-00 Farms: Livestock 348
7302-02 Riding academies 348
7302-03 Boarding and/or training stables for pleasure or show horses 349
7302-04 Centers or trainers for race horses Unlicensed by WHRC 349
WAC 296-17A-7307 Classification 7307 350
7307-00 Farms: Christmas tree 350
7307-01 Tree farms, N.O.C. 350
WAC 296-17A-7308 Classification 7308 351
7308-02 Animal shelters or services, dog pounds and humane societies 351
7308-03 Pet grooming parlors 351
7308-04 Pet stores, N.O.C. 351
7308-05 Pet breeding and boarding kennels 352
WAC 296-17A-7309 Classification 7309 352
7309-00 Work activity centers 352
WAC 296-17A-7400 Classification 7400 352

7400-00 State government Mental health or acute care hospitals without a fully implemented safe patient handling program Patient or health care personnel..... 352

WAC 296-17A-0101 Classification 0101.

0101-00 Land clearing: Highway, street and road construction, N.O.C.

Applies to contractors engaged in clearing right of ways for subsurface construction on a new or existing highway, street, or roadway project that is not covered by another classification (N.O.C.). The subsurface is the roadbed foundation consisting of dirt, sand, gravel and/or ballast which has been leveled and compressed. Unless the finished project is a compressed gravel road, the subsurface or sub base is constructed prior to any asphalt or concrete paving activities. Work contemplated by this classification involves the excavation of rocks and boulders, removal of tree stumps, clearing or scraping land of vegetation, grubbing, earth excavation, cut and fill work, and bringing the roadbed to grade. Equipment used by contractors subject to this classification includes a variety of earth moving equipment such as, but not limited to, shovels, scrapers, bulldozers, graders, rollers, and dump trucks.

This classification excludes asphalt surfacing or resurfacing on roadways which is to be reported separately in classification 0210; construction specialty services such as the installation of guardrails, lighting standards and striping which is to be reported separately in classification 0219; bridge or tunnel construction including the abutments and approaches which is to be reported separately in classification 0201; felling of trees which is to be reported separately in the applicable logging classification; and logging road construction which is to be reported separately in classification 6902.

0101-01 Land clearing: Airport landing strips, runways and taxi ways; alleys and parking lots

Applies to contractors primarily engaged in clearing right of ways for subsurface construction on a new or existing airport landing strip, runway, and taxi way. This classification also includes clearing of right of ways for alley and parking lot projects. The subsurface is the foundation consisting of dirt, sand, gravel and/or ballast which has been leveled and compressed. Unless the finished project is compressed gravel, the subsurface or sub base is constructed prior to any asphalt or concrete paving activities. Work contemplated by this classification involves the excavation of rocks and boulders, removal of tree stumps, clearing or scraping land of vegetation, grubbing, earth excavation, cut and fill work, and bringing the roadbed or project site to grade. Equipment used by contractors subject to this classification includes a variety of earth moving equipment such as, but not limited to, shovels, scrapers, bulldozers, graders, rollers, and dump trucks.

This classification excludes asphalt surfacing or resurfacing on roadways which is to be reported separately in classification 0210; construction specialty services such as the installation of guardrails, lighting standards and striping which is to be reported separately in classification 0219; and felling of trees which is to be reported separately in the applicable logging classification.

0101-02 Excavation work, N.O.C.

Applies to contractors engaged in general excavation work for others that is not covered by another classification (N.O.C.). Work contemplated by this classification involves excavating or digging of earth to form the foundation hole such as for a wood-frame or nonwood-frame building and side sewer hookups (street to house) when performed as part of the excavation contract. Activities include, but are not limited to, excavation of rocks and boulders, removal of tree stumps, clearing or scraping land of vegetation, grubbing, piling or pushing of earth, earth excavation, cut and fill work, backfilling, etc. Equipment used by contractors subject to this classification includes a variety of earth moving equipment such as, but not limited to, shovels, scrapers, bulldozers, graders and dump trucks.

This classification excludes asphalt surfacing or resurfacing on roadways which is to be reported separately in classification 0210 and felling of trees which is to be reported separately in the applicable logging classification.

0101-03 Grading work, N.O.C.

Applies to contractors engaged in various forms of grading work for others that are not covered by another classification (N.O.C.). Typical equipment used is a grader, but other equipment such as a bulldozer and a front end loader may also be used. Work contemplated by this classification includes, but is not limited to, leveling and grading lands, spreading dirt, sand, gravel and/or ballast to desired contour on farm lands or other tracts of land.

0101-04 Land clearing, N.O.C.

Applies to contractors engaged in general land clearing work that is not covered by another classification (N.O.C.). This classification includes, but is not limited to, excavation of rocks and boulders, removal of tree stumps, clearing or scraping land of vegetation, grubbing, piling or pushing of earth to rearrange the terrain, earth excavation, cut and fill work, backfilling, and slope grooming. Equipment used by contractors subject to this classification includes a variety of earth moving equipment such as, but not limited to, shovels, scrapers, bulldozers, graders and dump trucks.

This classification excludes felling of trees which is to be reported separately in the applicable logging classification.

0101-16 Railroad line: Construction, maintenance and repair, N.O.C.

Applies to contractors engaged in the construction, maintenance and repair of railroad tracks not covered by another classification (N.O.C.), including the dismantling of track and the sale of salvaged track metal and ties. Work contemplated by this classification includes all operations on new or existing main lines, side tracks and spurs to industrial properties. This classification includes, but is not limited to, the laying of rock or ballast, laying of ties and track, installation of crossover frogs and switches, erection of switch stands and switch mechanism, erection of cattle guards, the placing of grade crossing planks, and similar activities related to the laying or relaying of railroad lines and also includes the dismantling of railroad main lines, side tracks and spurs to include track, ties, etc., and the subsequent storage and sale of salvaged material after the railroad line is dismantled.

This classification excludes asphalt surfacing/resurfacing and all concrete construction work which is to be reported separately in the applicable asphalt or concrete construction classification; logging railroad construction which is to be reported separately in classification 6902; and the construction, maintenance, or repair of an elevated railway which is to be reported separately in classification 0508.

0101-17 Retaining wall: Construction or repair when done in connection with road, street and highway construction, N.O.C.

Applies to contractors engaged in the construction or repair of retaining walls in connection with highway, street, or roadway projects that are not covered by another classification (N.O.C.). Retaining walls are often constructed to protect against potential problems such as earth slides or erosion of banks alongside a roadway or overpass. Work contemplated by this classification involves large scale excavation to contour a specific area of earth serving as a retaining wall. Activities include, but are not limited to, excavation, clearing, cut and fill work, backfilling, grading and slope grooming. Fill material used may include dirt, sand, stone or boulder. Equipment used by contractors subject to this classification includes, but is not limited to, scrapers, bulldozers, graders, backhoes and dump trucks.

This classification excludes asphalt surfacing or resurfacing on roadways which is to be reported separately in classification 0210; concrete construction which is to be reported separately in the applicable concrete construction classification; construction specialty services such as the installation of guardrails, lighting standards and striping which is to be reported separately in classification 0219; bridge or tunnel construction including the abutments and approaches which is to be reported separately in classification 0201; felling of trees by chain saw which is to be reported separately in classification 5001; logging road construction which is to be reported separately in classification 6902; and tunnels and approaches including lining, cofferdam work, shaft sinking and well digging with caissons which is to be reported separately in classification 0201.

0101-36 Tree care and pruning services, N.O.C.

Applies to specialist contractors engaged in providing a variety of tree care services such as tree topping and tree pruning that are not covered by another classification (N.O.C.). Work contemplated by this classification generally takes place in residential areas, parking lots, business parks, shopping malls, or settings adjacent to nonforestry or timberland roadways. A primary purpose of this work is to remove tree or branch hazards from power lines, structures, or buildings. This classification includes, but is not limited to, incidental ground operations such as picking up branches and limbs, operating mobile chip machines used in connection with a tree care service, spraying or fumigating of trees, debris removal and stump removal when conducted by employees of an employer subject to this classification.

This classification excludes tree care services done in connection with an orchard operation which is to be reported separately in classification 4803 when performed by orchard employees; tree care services done in connection with a nursery operation which is to be reported separately in classification 4805; tree care services done in connection with a public or private forest or timberland which is to be reported separately in classification 5004; tree care services done in connection with a Christmas tree farm operation which is to be reported separately in classification 7307; and felling trees which is to be reported separately in classification 5001.

0101-37 Soil remediation

Applies to establishments engaged in various types of remediation of soil contaminated with hazardous or toxic materials. Soil remediation can take place at the site of the contamination, or the contaminated soil may be hauled to another area for remediation. This classification also includes oil spill cleanup on land. Equipment used will include backhoes and front end loaders, as well as other types of dirt moving equipment.

The methods used for soil remediation include, but are not limited to:

- Bio-remediation: Contaminated soil is mixed with nutrients, sawdust, and various other additives. Naturally occurring bacteria in the soil break down the pollutants.
- Encapsulation: Contaminated soil is enclosed in some type of protective material to prevent drainage into surrounding soil.
- Excavation and hauling to an approved disposal site.
- Hot air vapor extraction: A burner unit is mounted on a trailer. Contaminated soil is arranged in layers on which an aluminum perforated pipe system is placed at 2' intervals, with a return pipe on the top layer. The soil stack is enclosed in visqueen, then hot air is pumped into the piping system which creates the steam that is recycled through the system and carries the contaminants back through the catalytic burner. Because of the catalytic action there are virtually no contaminants exhausted into the atmosphere.
- Soil vapor extraction: A series of holes are bored in the ground and vacuum pumps are used to suck the trapped gases which are drawn through carbon filters for decontamination.
- In situ vitrification: Graphite electrodes are fed into contaminated soil at a specified rate, where high voltage "melts" the organic and inorganic materials in the soil and forms a solid, glasslike substance.
- Land farming: Contaminated soil is deposited and spread out by a farm type spreader on an area of ground dedicated for this purpose. Chemical or manure fertilizer is added to provide a medium for naturally occurring bacteria to thrive. (This part is similar to bio-remediation.) The soil is turned frequently by tillers or rototillers to assist in the aeration of the soil and in the growth of the bacteria. It may take anywhere from a month to two years to cleanse the soil, depending on the volatility of the contaminants. This method is used particularly with soil that is heavily contaminated with oil.

0101-37 Soil remediation

- Mobile incineration: Contaminated soil is loaded onto a conveyor belt which carries it into the hopper of a mobile unit mounted on a lowboy trailer. The unit is heated to burn off the contaminants in the soil. The mobile unit contains a type of dust-collecting mechanism which filters out gases and other nondesirable elements so only clean air enters the atmosphere as the refreshed soil is produced. There are various methods of mobile incineration, but the general process and the end result are similar.
- Thermal disabsorption: A process similar to mobile incineration.
- Stabilization: Concrete landfill cells are created by mixing cement with refuse or other contaminated soil to stabilize the material and reduce the seepage into the surrounding soil.

This classification excludes oil spill cleanup involving diking or ditching work which is to be reported separately in classification 0201.

0101-39 Pool or pond excavation

Placement of pool or pond liners

Applies to contractors engaged in the excavation of pools or ponds. Work contemplated by this classification involves excavating or digging of earth to form the hole such as for a swimming pool or pond. Work contemplated by this classification includes excavation of rocks and boulders, removal of tree stumps, clearing or scraping land of vegetation, grubbing, piling or pushing of earth, earth excavation, cutting, filling or backfilling, etc. Equipment used by contractors subject to this classification includes a variety of earth moving equipment such as, but not limited to, shovels, bulldozers, backhoes and dump trucks. This classification includes the placement of plastic pool and pond liners provided it is not in connection with concrete work.

This classification excludes concrete construction which is to be reported separately in the applicable concrete construction classification.

0101-40 Mowing or chemical spraying of roadway median strips, roadsides, and/or power line right of ways

Applies to contractors engaged in mowing, grooming, picking up litter, and chemical spraying of roadway median strips and edges, roadsides, and power line right of ways. Work contemplated by this classification includes spraying chemicals to control weeds and unwanted vegetation, tall grass, brush, brambles and tree seedlings as part of a roadway, roadside or right of way maintenance contract. Equipment used by contractors subject to this classification includes, but is not limited to, a variety of equipment such as backhoes, tractors, push mowers, brush mowers, weed eaters, as well as hand tools such as machetes, sickles, and pruners.

This classification excludes mowing and/or grooming of roadway median strips, roadsides, and power line right of ways when performed by employees of cities, counties, state agencies, or other municipalities which is to be reported in the classification applicable to the type of municipality performing the work; forest, timber or range land contract work which is to be reported separately in the classification applicable to the work being performed; and the felling and removal of trees by chain saw which is to be reported separately in classification 5001.

> ***Special note:*** Classification 0301, "landscape construction," and classification 0308, "landscape maintenance," are not to be assigned to mowing and/or grooming of roadway median strips, roadsides, and power line right of ways.

0103-10 Geophysical exploration: Seismic detection of the mechanical properties of the earth

Applies to establishments engaged in geophysical exploration, by seismic detection, of the earth's subsurface. Work contemplated by this classification involves a seismograph work crew consisting of a party chief, a permit person, a surveyor, drillers, shooters, observers and a computer analyst. The seismic method utilizes a dynamite blast that simulates a miniature earthquake. The recorder of the vibrations is the sensitive earthquake detector which records the intense vibrations on a rapidly moving tape. The data collected from the tapes and photographic records are interpreted and a contour map of the rocks and their foundation to depths of several thousand feet is developed.

This classification excludes geophysical exploration without seismic detection which is to be reported separately in classification 1007.

WAC 296-17A-0103 Classification 0103

0103-09 Drilling or blasting: N.O.C.

Applies to contractors engaged in drilling operations for others not covered by another classification (N.O.C.). Work contemplated by this classification includes, but is not limited to, well drilling for oil, gas or water; exploratory well drilling; and drilling of holes in rock for shot holes. Such drilling generally contemplates the digging of a hole using a rotating or pounding type tool. Equipment used by drilling contractors includes earth auger drills, jackhammers, drilling rigs, and bits which will vary in size depending upon the terrain or material to be drilled and the depth and size of holes to be drilled. This classification also includes blasting operations not covered by another classification (such as the blasting of rock in connection with highway, street or road construction).

This classification excludes drilling operations performed in connection with concrete or building construction which is to be reported separately in the construction classification applicable for the work being performed; drilling done in connection with all types of underground or surface mining and quarry operations which is to be reported separately in the applicable mining classification; and blasting performed as part of building demolition which is to be reported separately in classification 0518.

0103-10 Geophysical exploration: Seismic detection of the mechanical properties of the earth

Applies to establishments engaged in geophysical exploration, by seismic detection, of the earth's subsurface. Work contemplated by this classification involves a seismograph work crew consisting of a party chief, a permit person, a surveyor, drillers, shooters, observers and a computer analyst. The seismic method utilizes a dynamite blast that simulates a miniature earthquake. The recorder of the vibrations is the sensitive earthquake detector which records the intense vibrations on a rapidly moving tape. The data collected from the tapes and photographic records are interpreted and a contour map of the rocks and their foundation to depths of several thousand feet is developed.

This classification excludes geophysical exploration without seismic detection which is to be reported separately in classification 1007.

WAC 296-17A-0104 Classification 0104.

0104-12 Dredging, N.O.C.

Applies to contractors engaged in providing dredging services to others that are not covered by another classification (N.O.C.). Work contemplated by this classification includes cleaning, deepening or widening a body of water such as a harbor or other waterway. Scooping or suction machinery is generally employed in the dredging process to remove sand, clay, mud or other material from the body of water that is being dredged.

This classification excludes diving operations which are to be reported separately in classification 0202; underground mining operations which are to be reported separately in classification 1702; and dredging for the production of sand, gravel, or shale which is to be reported separately in classification 0112.

Special note: Dredging projects could occur on or adjacent to navigable waters (a harbor, river, canal) which is defined as those which form a continuous highway for interstate or international commerce. Workers who perform the work activities from a vessel could be subject to the Admiralty Law which recognizes such work crews and workers as a master or member of a vessel, and subject to federal law known as the Jones Act. Every person on board a vessel is deemed a seaman if connected with the operation while on navigable water. The term vessel has been interpreted by the courts to include any type of man-made floating object such as a floating derrick or dredge, or type of pontoon which is a flat bottom boat or portable float. Workers who perform the work activities from the shoreline or from adjacent areas such as an existing dock or bridge may or may not be subject to federal law covered under the U.S. Longshore and Harbor Workers Act. Usually, dredging projects involve a variety of types of work crews such as those working from a floating derrick or dredge, a pontoon, a shoreline dredge, workers who are on shore distributing the discharged material, as well as the maintenance and repair of the dredge and equipment. Care should be exercised prior to assignment of this classification as the workers could be subject to either or both of these acts. The criteria used in determining federal law and coverage is based on the most current federal court decisions and case law.

WAC 296-17A-0105 Classification 0105.

0105-13 Fence erection or repair: N.O.C.; parking meter installation; and placement of wire mesh on slopes for slope protection

Applies to contractors engaged in the erection and repair of all types of metal, wood, plastic, or vinyl fences not covered by another classification (N.O.C.). Work contemplated by this classification includes the use of a tractor with a propelled auger, or a mechanical or manual post hole digger. The poles or posts are set in the ground with small quantities of sand, gravel or concrete. Occasionally, a fence contractor may pour a concrete footing around the perimeter of the fence to be constructed. Work of this nature, when done in connection with a fence construction project, is included within the scope of this classification. This classification also includes the installation or removal of entire parking meter units, and the placement of wire mesh on slopes for slope protection.

0105-13 Fence erection or repair

This classification excludes contractors engaged in the erection or repair of brick, masonry or stone fences or planters which are to be reported separately in classification 0302; erection or repair of concrete fences or planters which are to be reported separately in classification 0217; and service or repair of parking meters which is to be reported separately in classification 0606.

> ***Special note:*** It is common for contractors subject to this classification to sell kennel kits, fence repair parts and fencing materials. Sales of fencing materials by a fence contractor are included in classification 0105. Classifications 2009, 6309 or similar store classifications are not to be assigned to a contracting business.

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 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); 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 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, drainage systems, canals, ditches, or underground tanks generally occurring at a depth greater than three feet which 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.

WAC 296-17A-0108 Classification 0108.

0108-00 Ditches and canals, N.O.C.

Applies to contractors engaged in the construction of ditches and canals not covered by another classification (N.O.C.). A ditch or canal consists of a long trench dug in the ground that will remain uncovered to serve as an artificial waterway or artificially improved river such as for irrigation, drainage, or a boundary line. Work contemplated by this classification includes digging of main irrigation canals or drainage ditches and all laterals extending from the canal or ditch, installation of pipe, making connections as needed, and filling or backfilling as needed. Equipment used by contractors subject to this classification includes a variety of machinery and equipment such as power shovels, backhoes, bulldozers, dump trucks, and mechanical or hand tool trench diggers.

This classification excludes asphalt surfacing/resurfacing which is to be reported separately in classification 0210 or 0212, and concrete construction which is to be reported separately in the applicable concrete construction classification(s).

0108-01 Sewer construction; septic tank installation

Applies to contractors engaged in the construction or repair of new or existing sewer lines and systems. This includes, but is not limited to, sewers, cesspools, drainpools, storm drains, and septic tanks including the drainfield construction. Work contemplated by this classification includes the installation and maintenance of all types of storm, sanitary or sewage lines and systems. Installation of these types of pipelines and systems occur entirely, or in part, at a depth greater than 3'. This classification includes such activities as excavation, trench digging, leveling trench with fill material such as sand or gravel, filling or backfilling, installation of force main type sewage work, the installation of storm sewer lines including the outfall construction of drain concrete boxes, catch basins, manholes, handling and laying of pipe (regardless of the size of pipe or depth below the ground), making connections, etc. Equipment used by contractors subject to this classification includes a variety of machinery and equipment such as power shovels, backhoes, bulldozers, dump trucks, trenchless or directional boring equipment, and manual digging.

This classification excludes side sewer hookups (street to house) when performed by a plumbing contractor as part of a plumbing contract which is to be reported separately in classification 0306; and sewer pipe cleaning including services engaged in line cleaning and unplugging of waste lines which is to be reported separately in classification 0306.

0108-02 Tanks, N.O.C. underground: Installation, repair, or removal

Applies to contractors engaged in the installation, repair or removal of underground tanks not covered by another classification (N.O.C.) such as those used to store gas or oil. Activities include excavating or digging of holes, placement or removal of tank, and filling or backfilling. This classification makes no distinction as to the size of tank being placed or removed. Usually, the actual lifting into or out of the ground occurs with the use of a power shovel, front end loader or backhoe. Equipment used by contractors subject to this classification includes a variety of earth moving equipment such as power shovels, front end loaders, backhoes, bulldozers, and dump trucks.

WAC 296-17A-0112 Classification 0112.

0112-00 Commercial production of sand, gravel, clay and stone products

Applies to establishments engaged in the production of sand, gravel, clay and stone products. Material may be excavated in an open or surface type pit at the production site, or from a mine or quarry operation. Sand, gravel and stone is washed, crushed, sorted, graded and screened. Sand or gravel in its natural state usually requires only screening with the larger stones being removed. The larger stones are crushed and rescreened. Clay is screened and graded. Refined products are stored in bins, hoppers, piles or yards prior to delivery by truck or rail to customers. This classification includes dealers who stockpile or store products in a yard type of environment prior to delivery to the customers when done in connection with the production of such products. Equipment includes, but is not limited to, scrapers, shovels, front end loaders, trucks, conveyors, jaw crushers, gyrators, roll crushers, and shaking tables.

This classification excludes establishments engaged in selling custom soil mixes, bark, decorative rock, sand, or gravel purchased from others which are to be reported separately in classification 1103.

> ***Special note:*** Classifications 0112 and 1103 are not to be assigned to the same business unless all the conditions of the general reporting rule covering the operation of a secondary business have been met.

0112-01 Humus or peat digging

Applies to establishments engaged in the digging or stripping of humus or peat. Humus is a brown or black organic substance consisting of decayed vegetable matter that provides nutrients for plants and increases the water retention of soil. Peat is a partially carbonized vegetable matter found in bogs and used as fertilizer and fuel. Work contemplated by this classification involves stripping material from the surface or bogs with mechanical equipment such as, but not limited to, power shovels, scrapers, drag lines, clamshell diggers or cranes, and hydraulic dredges. The material is conveyed from the pit or bog to hoppers by trucks or belt conveyors. At times it is necessary to grade, screen and dry the material prior to storage or delivery to customers. This classification includes dealers who stockpile or store material in a yard type of environment prior to delivery to customers when done in connection with the digging or stripping of such products.

> ***Special note:*** Classifications 0112 and 1103 are not to be assigned to the same business unless all of the conditions of the general reporting rule covering the operation of a secondary business have been met.

0112-02 Pit, crusher and bunker operations in connection with road, street and highway construction

Applies to establishments engaged in pit, crusher and bunker operations in connection with highway, street or roadway construction projects. Generally, this type of operation is located in close proximity to the project site and is only set up for the duration of the project. Work contemplated by this classification includes excavating open or surface pits, scraping or stripping the surface, crushing, and bunker (storage) of material. Products extracted from the pit or surface include boulders, stone, rock, gravel, aggregate, sand, dirt or clay. These products can be used directly without any further refinements or could be washed, sorted, crushed and/or screened. Products are stored in bunkers or piles until needed. These products are used in a variety of ways as part of the roadway project such as, but not limited to, making preliminary roads into an area, filling in low or uneven areas, use as natural barriers, and bringing the roadbed and surrounding areas to grade. Equipment includes, but is not limited to, power shovels, scrapers, bulldozers, front end loaders and other earth moving equipment, trucks, conveyors, jaw crushers, gyrators, roll crushers, shaking tables, etc.

> ***Special note:*** This classification excludes contractors that maintain a temporary pit, crusher or bunker operation when performed by a contractor engaged in additional phases of the same road, street or highway construction project which is to be reported separately in classification 0101.

0112-03 Sand, gravel, or shale: Digging, N.O.C.

Applies to establishments engaged in the digging or dredging of sand, gravel or shale that is not covered by another classification (N.O.C.). The material is excavated from surface pits with mechanical equipment such as power shovels, drag lines, clamshell diggers or cranes, or obtained from nonnavigable waters by means of hydraulic dredges, clamshell dredges, etc. The material is conveyed from the bank, pit or dredge to hoppers by trucks, belt conveyors, narrow gauge railroads or pipelines. It is then washed, graded, screened and stored in bins, hoppers, or piles prior to delivery by truck or rail to customers. Sand or gravel in its natural state usually requires only screening with the larger stones being removed. In some instances, the larger stones may be crushed and rescreened which is included in this classification. This classification includes dealers who stockpile or store material in a yard type of environment prior to delivery to customers when done in connection with the digging or stripping of such products.

This classification excludes underground mining operations which are to be reported separately in classification 1702.

> ***Special note:*** Classifications 0112 and 1103 are not to be assigned to the same account unless all the conditions of the general reporting rule covering the operation of a secondary business have been met.

WAC 296-17A-0201 Classification 0201.

0201-01 Bridge, trestle, overhead crossing and viaduct: Construction, maintenance and repair

Applies to contractors engaged in the construction, maintenance or repair of bridges, trestles, overhead crossings and viaducts including the foundations and approaches. These types of structures provide a series of spans or arches, or a type of vertical and horizontal framework for a road or railroad passage over an obstacle such as a waterway, wide valley, other roads, or railroads. Work contemplated by this classification includes the construction of approaches, abutments, foundation supports, framework, and includes all concrete, iron or steel, timber, or carpentry work to completion of the project. The approach is the area of ground or roadway built up just before entering onto a structure such as a bridge or trestle. The abutments are the reinforced foundation supports at the end of the approach which will bear much of the weight for the structure. The erection of the structure usually begins at both ends of the approaches and abutments and gradually continues toward the center of the structure. This classification includes activities such as, but not limited to, the placement and securing of piles, beams and members by way of boom or crane, forming columns, piers and supports, tying reinforcing steel, set-up and tear down of forms, pouring and finishing of concrete, installing precast deck supports, decking slabs and nonstructural members, constructing the retaining walls, erecting iron railings, and the installation of suspension cables and cable clamps. This classification also includes shaft sinking, pile driving, caisson and cofferdam work as it is considered an integral part of the structure's foundation and support.

This classification excludes asphalt surfacing/resurfacing on roadways which is to be reported separately in classification 0210 and concrete paving which is to be reported separately in classification 0214.

> ***Special note:*** Care should be exercised prior to assignment of this classification as the workers could be subject to federal laws covered by the Jones Act or by the U.S. Longshore and Harbor Workers Act. A detailed description of these acts can be found in classifications 0104 or 0202.

0201-04 Breakwater, jetty, levee: Construction, maintenance and repair

Applies to contractors engaged in the construction, maintenance or repair of a jetty, levee or breakwater. These types of barriers or embankments are very similar to a dike, but involve substantially more construction in that they usually begin away from the water and extend into a body of water and are sometimes used as protection for a harbor to prevent adverse currents from interfering with shipping. Work contemplated by this classification involves building, protecting and/or filling in an embankment or barrier of a river, harbor or other body of water. The predominant activity involves earth moving or placing of fill or other material. This classification includes, but is not limited to, clearing of land, excavation, filling, and grading and involves earth moving equipment such as, but not limited to, drag lines, graders, scrapers, bulldozers, and dump trucks. Materials include, but are not limited to, dirt, sand, stones or boulders, concrete piles, timber or heavy timber cribbing filled with stones or boulders. Often, the barrier or embankment being built is seeded or paved in part with asphalt, concrete, soil, or cement to assist in strengthening the structure.

This classification excludes pile driving operations in connection with jetty, levee and breakwater operations which are to be reported separately in classification 0202, and asphalt surfacing/resurfacing which is to be reported separately in the classification applicable to the work being performed.

> ***Special note:*** Care should be exercised prior to assignment of this classification as the workers could be subject to federal laws covered by the Jones Act or by the U.S. Longshore and Harbor Workers Act. A detailed description of these acts can be found in classifications 0104 or 0202.

0201-05 Bulkhead retaining walls: Construction, maintenance and repair, riprapping All water hazard

Applies to contractors engaged in the construction, maintenance or repair of a bulkhead. A bulkhead is a wall or embankment constructed to protect against potential problems such as earth slides, erosion of banks alongside water, or excessive increases in the water level. Work contemplated by this classification involves building, protecting and/or filling in a wall or embankment of a river, harbor or other body of water, or other areas of land. The predominant activity involves earth moving or placing of fill or other material. This classification includes, but is not limited to, clearing of land, excavation, filling, and grading. Equipment used by contractors subject to this classification includes, but is not limited to, drag lines, graders, scrapers, bulldozers, and dump trucks. Materials include, but are not limited to, dirt, sand, stones, boulders, concrete piles, timber or heavy timber cribbing filled with stones or boulders. Often, the wall or embankment being built, or if it already exists, is seeded or paved in part with asphalt, concrete, cement, or soil to assist in strengthening the structure. This classification includes riprap work which is a loose assemblage of broken stones erected in water or on soft ground. Such stone serves as a fill-in material to assist with the building of a dike, levee, or bulkhead.

This classification excludes pile driving operations in connection with bulkhead construction operations which is to be reported separately in classification 0202, and asphalt surfacing/resurfacing which is to be reported separately in the classification applicable to the work being performed.

> ***Special note:*** Care should be exercised prior to assignment of this classification as the workers could be subject to federal laws covered by the Jones Act or by the U.S. Longshore and Harbor Workers Act. A detailed description of these acts can be found in classifications 0104 or 0202.

0201-06 Concrete culverts; aluminum, steel, or other types of culverts over 12 feet

Applies to contractors engaged in the construction or placement of concrete culverts or other types of culverts greater than twelve feet in diameter. A culvert is a sewer or drain running under a road, embankment, or structure such as a bridge. Culverts can be made of material such as, but not limited to, concrete, aluminum, and galvanized steel. Their primary purpose is to channel excess water away from the road, embankment, or structure to assist in preventing water damage or flooding. Work contemplated by this classification includes excavation, laying of sand or gravel, placement of culverts, and filling in the site.

0201-08 Tunnels and approaches

Applies to contractors engaged in the construction of tunnels and approaches including the lining, cofferdam work, shaft sinking, and well digging with caissons. A tunnel is a passage through or under a barrier to be used as a roadway, railway or pedestrian walkway. The approach is the area of ground built up before the entrance of a tunnel or similar type of structure. Work contemplated by this classification includes, but is not limited to, the construction of approaches, shaft sinking, caisson and cofferdam work, boring, the framework or lining, and all concrete, iron or steel, timber, and carpentry work to completion of the project. In some instances, the initial phase of a tunnel project may require that the approaches and abutments be put in place. This may involve extensive excavation and fill work depending on how uneven the terrain is with the proposed tunnel entrances. The abutments are the reinforced foundation supports at the end of the approach and will bear much of the weight at the tunnel entrances. Most often, the abutments will consist of metal beams or concrete with reinforced steel, that are placed vertically, horizontally or at an angle into the ground. The boring of the tunnel may include the removal of earth, rock and water with mechanical equipment, drilling and boring machines, rock drills and chippers, explosives, well drilling with caissons, and the need for pumps and drains piped to the outside of the bore. Occasionally, a cofferdam is erected which is a temporary structure from which water can be pumped or sucked to provide a dry work area during construction of the structure. Once the structural support is complete, the cofferdam is taken apart and removed. As the bore progresses steel I-beams are placed and horizontal beams or solid bar stock are bolted or welded for support. Shielding the bore between the I-beams requires bolting or welding steel plates to the beams. This is followed by filling the gaps between the face of the bore and the shielding with sand or concrete grout. Some tunnels will then be lined with concrete, steel or tile, and lighting, ventilation and drains may be installed.

This classification excludes underground mining operations which are to be reported separately in classification 1702, and asphalt surfacing/resurfacing or concrete paving which is to be reported separately in the classification applicable to the work being performed.

0201-09 Diking, N.O.C.

Applies to contractors engaged in the construction of dikes not covered by another classification (N.O.C.). A dike is a type of protective barrier or embankment which keeps a body of water such as a river in its proper channel and prevents the erosion of banks. Work contemplated by this classification involves building up and/or protecting the embankment. This classification includes, but is not limited to, earth moving work, assemblage of loose stone or rock, placement of sandbags or concrete piles, fill dirt or broken pieces of concrete, or building of crib work which may be filled in with stone or other types of fill. This classification also applies to diking or ditching work in connection with oil spill clean-up such as alongside a river bank or other shoreline.

This classification excludes pile driving operations which are to be reported separately in classification 0202.

> ***Special note:*** Care should be exercised prior to assignment of this classification as the workers could be subject to federal laws covered by the Jones Act or by the U.S. Longshore and Harbor Workers Act. A detailed description of these acts can be found in classifications 0104 or 0202.

WAC 296-17A-0202 Classification 0202.

0202-02 Pile driving - Wood or concrete piling construction

Applies to contractors engaged in pile driving and piling construction. Pile driving involves long sturdy posts or columns of timber, steel, or concrete being driven into the earth as a foundation or support for a structure such as a building, pier or wharf. This type of activity usually occurs when a portion of the structure is going to be under water, in mud, at a site where the ground is soft or unstable, or when the structure is expected to be of extraordinary weight. Work contemplated by this classification includes driving wood or steel beams, driving concrete columns, shaft sinking or caisson work, stacking of concrete piles, erection of a cofferdam, and includes all cross beaming, decking, and similar carpentry incidental to, and connected with, pile driving operations as part of the foundation construction project. Shaft sinking is removal of earth from a hole with a relatively small diameter and usually at a considerable depth. The cofferdam is a temporary structure from which water can be pumped or sucked to provide a dry work area during construction of the foundation or substructure. Once the foundation support is complete, the cofferdam is taken apart and removed.

This classification excludes diving operations or activities which are to be reported separately in classification 0202-04.

> ***Special note:*** Pile driving projects could occur on or adjacent to navigable waters (harbors, rivers, canals) which is defined as those which form a continuous highway for interstate or international commerce. Workers who perform the work activities from on board a vessel could be subject to the Admiralty Law which recognizes such work crews and workers as a master or member of a vessel, and subject to federal law known as the Jones Act. Every person on board a vessel is deemed a seaman if connected with the operation while on navigable water. The term vessel has been interpreted by the courts to include any type of man-made floating object such as a floating derrick, pile driver or dredge, a barge, or a pontoon (which is a flat bottom boat) or portable float. Workers who perform the work activities from the shoreline or from adjacent areas such as an existing dock, pier, or bridge may or may not be subject to federal law covered under the U.S. Longshore and Harbor Workers Act. Usually, pile driving projects involve a variety of types of work crews such as those working from a floating derrick or pile driver, a barge, a pontoon, a shoreline pile crew, workers inside the cofferdam, as well as the maintenance and repair of the construction material or equipment. Care should be exercised prior to assignment of this classification as the workers could be subject to either or both of these acts. The criteria used in determining federal law and coverage is based on the most current federal court decisions and case law.

0202-03 Wharf, pier, dock and marine railway: Construction, maintenance and repair

Applies to contractors engaged in the construction, maintenance or repair of piers, wharves, docks and marine railways. A pier or wharf is a platform extending from a shore over water and supported by piles or pillars. A dock is the area between two piers or alongside a pier or wharf. These types of platforms are for vessels to tie up and provide an area for loading, unloading, or repairing vessels. Most often, the construction of such platforms will include the foundation or substructure being under water or mud, and the remainder of the platform being exposed above the water or mud. Work contemplated by this classification includes, but is not limited to, construction of the foundation or substructure which consists of shaft sinking, pile driving, stacking of piles and/or erection of a cofferdam, and includes all concrete, steel or carpentry work after the foundation or substructure is built to completion of the project. Shaft sinking involves the removal of earth from a hole with a relatively small diameter and usually at a considerable depth. Pile driving involves long sturdy posts or columns of timber, steel, or concrete being driven into the earth as a foundation or support for the structure. The cofferdam is a temporary structure from which water can be pumped or sucked to provide a dry work area during construction of the foundation or substructure. Once the foundation support is complete, the cofferdam is taken apart and removed. This classification also includes caisson work as part of the construction for the foundation or substructure support.

0202-03 Wharf, pier, dock, and marine railway (Cont)

This classification excludes diving operations or activities which are to be reported separately in classification 0202-04.

> ***Special note:*** The construction of piers, wharves, docks and marine railways could occur on or adjacent to navigable waters (harbors, rivers, canals) which is defined as those which form a continuous highway for interstate or international commerce. Workers who perform the work activities from on board a vessel could be subject to the Admiralty Law which recognizes such work crews and workers as a master or member of a vessel, and subject to federal law known as the Jones Act. Every person on board a vessel is deemed a seaman if connected with the operation while on navigable water. The term vessel has been interpreted by the courts to include any type of man-made floating object such as a floating derrick, floating barge, a pontoon (which is a flat bottom boat) or portable float. Workers who perform the work activities from the shoreline or from adjacent areas such as an existing dock, pier, or bridge may or may not be subject to federal law covered under the U.S. Longshore and Harbor Workers Act. Usually, these types of projects involve a variety of work crews such as those working from a floating derrick or barge, a pontoon, a shoreline pile crew, workers inside the cofferdam, as well as the maintenance and repair of the construction material or equipment. Care should be exercised prior to assignment of this classification as the workers could be subject to either or both of these acts. The criteria used in determining federal law and coverage is based on the most current federal court decisions and case law.

0202-04 Diving operations and subaqueous work, N.O.C.

Applies to establishments engaged in diving operations not covered by another classification (N.O.C.). Diving operations such as underwater diving, skin diving or scuba diving are performed in numerous types of uncontrolled environments such as the ocean, harbors, bays, dams, lakes, as well as controlled environments such as swimming pools or aquarium tanks. Work contemplated by this classification includes, but is not limited to, marine salvage and wreckage, underwater mining and sweeping, underwater construction or demolition, installation, repair and/or inspection of wharves, piers, and docks, inspection of ships, barges, and other vessels, underwater exploration, as well as diving instruction. Classification 0202 includes all diving activities with the following exception: Diving instructors who provide instructional lessons in a controlled environment such as a swimming pool may be reported separately in classification 6209 provided accurate time records are maintained for the instructional lesson hours. Failure to maintain accurate time records will result in the hours in question being assigned to classification 0202 without a division of hours between the two classifications.

> ***Special note:*** Many diving operations and activities occur on or adjacent to navigable waters (a harbor, river, canal, dam, lake) which is defined as those which form a continuous highway for interstate or international commerce. Workers who perform diving activities (to include divers, deck hands, or "diving tenders" who are support personnel such as line handlers and pump persons) from on board a vessel could be subject to the Admiralty Law which recognizes such work crews and workers as a master or member of a vessel, and subject to federal law known as the Jones Act. Every person on board a vessel is deemed a seaman if connected with the operation while on navigable water. The term vessel has been interpreted by the courts to include any type of man-made floating object such as a floating derrick or dredge, a boat or ship, a barge, or type of pontoon (which is a flat bottom boat) or portable float. Workers who perform diving activities (to include divers, deck hands, or "diving tenders" who are support personnel such as line handlers and pump persons) from the shoreline or from adjacent areas such as an existing dock, pier or bridge may or may not be subject to federal law covered under the U.S. Longshore and Harbor Workers Act. Care should be exercised prior to assignment of this classification as the workers could be subject to either or both of these acts. The criteria used in determining federal law and coverage is based on the most current federal court decisions and case law.

0202-05 Geoduck harvesting by divers (to be assigned only by the maritime specialist)

Applies to establishments engaged in diving operations to harvest wild geoduck clams from natural areas. Work contemplated by this classification includes subaqueous harvesting of geoduck clams, sea cucumbers or similar marine life.

> ***Special note:*** Many diving operations and activities occur on or adjacent to navigable waters (a harbor, river, canal, dam, lake) which is defined as those which form a continuous highway for interstate or international commerce. Workers who perform diving activities (to include divers, deck hands, or "diving tenders" who are support personnel such as line handlers and pump persons) from on board a vessel could be subject to the Jones Act or Admiralty Law which recognize such work crews and workers as masters or members of a vessel, and subject to federal law known as the Jones Act. Every person on board a vessel is deemed a seaman if connected with the operation while on navigable water. The term vessel has been interpreted by the courts to include any type of man-made floating object such as a floating derrick or dredge, a boat or ship, a barge, or type of pontoon (which is a flat bottom boat) or portable float. Workers who perform diving activities (to include divers, deck hands, or "diving tenders" or other support personnel such as line handlers and pump persons) from the shoreline or from adjacent areas such as an existing dock, pier or bridge may or may not be subject to federal law covered under the U.S. Longshore and Harbor Workers Compensation Act (LHWCA). Care should be exercised prior to assignment of this classification as the workers could be subject to either or both state fund or federal jurisdiction. The criteria used in determining federal law and coverage is based on the most current federal court decisions and case law.

WAC 296-17A-0210 Classification 0210.

0210-00 Asphalt paving or surfacing: Highway, street or roadway

Applies to contractors engaged in forms of asphalt paving or surfacing, resurfacing, scraping, sawing, cutting or patching operations performed on or in connection with new or existing highway, street, or roadway projects including approaches and bridges. The process begins after the roadbed or roadside grade has already been established and the subsurface or sub base has been prepared. Work contemplated by this classification is limited to laying crushed stone, placement of expansion joints, application of oil or other adhesive bonding materials, and the surface spreading and rolling of crushed aggregate. Equipment used by a contractor subject to this classification includes, but is not limited to, scrapers, graders, rollers, paving machinery, oil trucks and dump trucks.

This classification excludes preliminary roadbed or roadside construction such as clearing of right of ways, establishing grades, subsurfaces or sub bases which is to be reported separately in classification 0101; asphalt surfacing/resurfacing not in connection with highway, street or roadway projects which is to be reported separately in classification 0212; construction specialty services such as the installation of guardrails, lighting standards and striping which is to be reported separately in classification 0219; and concrete construction which is to be reported separately in the classification applicable to the work being performed.

WAC 296-17A-0212 Classification 0212.

0212-00 Asphalt paving or surfacing, N.O.C.

Applies to contractors engaged in asphalt paving or surfacing not in connection with highway, street, or roadway projects not covered by another classification (N.O.C.). This classification covers all forms of asphalt paving or surfacing, resurfacing, scraping, sawing, cutting or patching operations not in connection with highway, street, or roadway projects such as, but not limited to, parking lots, airport runways and landing strips, driveways, walking paths, bicycle trails, tennis courts, playgrounds, and golf cart paths. The process begins after the land grade has already been established and the subsurface or sub base has been prepared. Work contemplated by this classification includes the laying of crushed stone, placement of expansion joints, application of oil or other adhesive bonding materials, and the surface spreading and rolling of crushed aggregate. Equipment used by a contractor subject to this classification includes, but is not limited to, scrapers, graders, rollers, paving machinery, oil trucks and dump trucks. This classification also applies to the application of various types of cushion surfaces for playgrounds.

This classification excludes the preliminary clearing of land, establishing grades, subsurfaces or sub bases which are to be reported separately in classification 0101; asphalt surfacing/resurfacing in connection with highway, street, or roadway projects which is to be reported separately in classification 0210; application of asphalt sealant to roadways and parking lots which is to be reported separately in classification 0219; application of asphalt sealant to driveways which is to be reported separately in classification 0504-06; construction specialty services such as the installation of guardrails, lighting standards and striping which are to be reported separately in classification 0219; and concrete construction which is to be reported separately in the classification applicable to the work being performed.

WAC 296-17A-0214 Classification 0214.

0214-00 Concrete paving and repaving: Highways, streets or roadways

Applies to contractors engaged in concrete paving and repaving of highways, streets, or roadways including approaches and bridges. This classification covers all forms of concrete paving, repaving, scraping, sawing, drilling or cutting operations in connection with a highway, street or roadway project, including the construction of curbs, gutters, sidewalks, median walls and retaining walls when performed as part of the roadway paving or repaving project. The process begins after the roadbed or roadside grade has already been established and the subsurface or sub base has been prepared. Work contemplated by this classification includes the laying of crushed stone, placement of reinforcing steel or expansion joints, grading or rolling stone base, set-up and tear down of forms, pouring, and finishing of concrete. Equipment used by a contractor subject to this classification includes, but is not limited to, scrapers, graders, rollers, paving machinery, water trucks and dump trucks.

This classification excludes preliminary roadbed or roadside construction such as clearing right of ways, establishing grades, subsurfaces or sub bases which are to be reported separately in classification 0101; asphalt paving, surfacing/resurfacing which is to be reported separately in the classification applicable to the work being performed; concrete flatwork not in connection with highway, street, or roadway projects which is to be reported separately in classification 0217; and construction specialty services such as the installation of guardrails, lighting standards and striping which are to be reported separately in classification 0219.

0214-01 Concrete curbs, gutters, and sidewalks: Construction and repair in connection with highways, streets or roadways

Applies to contractors engaged in the construction or repair of concrete curbs, gutters, and sidewalks in connection with highways, streets, or roadways including approaches and bridges. The process begins after the roadbed or roadside grade has already been established and the subsurface or sub base has been prepared. Work contemplated by this classification includes the set-up and tear down of forms, placement of reinforcing steel or expansion joints, and the pouring and finishing of concrete.

This classification excludes preliminary roadbed or roadside construction such as clearing right of ways, establishing grades, subsurfaces or sub bases which are to be reported separately in classification 0101; asphalt paving, surfacing/resurfacing which is to be reported separately in the classification applicable to the work being performed; concrete flatwork not in connection with highway, street, or roadway projects which is to be reported separately in classification 0217; and construction specialty services such as the installation of guardrails, lighting standards and striping which are to be reported separately in classification 0219.

0214-02 Concrete median walls and retaining walls: Construction and repair in connection with highways, streets or roadways

Applies to contractors engaged in the construction or repair of concrete median (divider) walls and retaining walls in connection with highway, street, or roadway projects including approaches and overpasses. The process begins after the roadbed or roadside grade has already been established and the subsurface or sub base has been prepared. Work contemplated by this classification includes the set-up and tear down of forms, placement of reinforcing steel or expansion joints, and the pouring and finishing of concrete to form median or divider walls, median strips, or retaining walls alongside the roadway.

This classification excludes the preliminary land excavation of a retaining wall area, as well as roadbed or roadside construction such as clearing right of ways, establishing grades, subsurfaces or sub bases which are to be reported separately in classification 0101; asphalt paving, surfacing/resurfacing which is to be reported separately in the classification applicable to the work being performed; concrete flatwork not in connection with highway, street, or roadway projects which is to be reported separately in classification 0217; and construction specialty services such as the installation of guardrails, lighting standards and striping which are to be reported separately in classification 0219.

0214-03 Concrete sawing, drilling, and cutting: In connection with highways, streets or roadways

Applies to contractors engaged in concrete sawing, drilling and cutting in connection with concrete highway, street, or roadway projects including concrete curbs, gutters, sidewalks, median walls and retaining walls. These activities occur on new or existing roadway and related projects such as, but not limited to, the sawing, cutting and drilling for manholes, drainage grates, poles or posts, exposing underground utility lines and systems, and repairing defective areas.

This classification excludes preliminary roadbed or roadside construction such as clearing right of ways, establishing grades, subsurfaces or sub bases which is to be reported separately in classification 0101; asphalt paving, or surfacing/resurfacing which is to be reported separately in the classification applicable to the work being performed; concrete flatwork not in connection with highway, street, or roadway projects which is to be reported separately in classification 0217; and construction specialty services such as the installation of guardrails, lighting standards and striping which are to be reported separately in classification 0219.

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; 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; and the installation of preformed concrete or stone pavers which is to be reported separately in classification 0302.

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; concrete landscape curbing which is included in classification 0301-08; 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; and the installation of preformed concrete or stone pavers which is to be reported separately in classification 0302.

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, cutting out for windows or door ways, preparing to mount brackets for stairways or interior bearing walls, cutting interior walls as part of a building renovation project, cutting out 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.

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, roadways, 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, 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.

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 (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, placing concrete borders, 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. If these activities are conducted separately from a landscape contract and not part of the landscape project, 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 one inch wide by two to six inches deep) that has been dug along the field perimeter (or just securing the wire onto the ground around the perimeter), and connecting 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-0302 Classification 0302.

0302-01 Brick, block, and stone masonry work, N.O.C.

Applies to contractors engaged in interior or exterior work in brick, block, stone, brick or stone veneer, granite, marble, slate, or quartz, not covered by another classification (N.O.C.). Applications in this classification 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:

- Cutting;
- Laying or installing;
- Polishing;
- Dry setting or adhering with mortar;
- 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;
- 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

Applies to contractors engaged in interior or exterior masonry work including, but not limited to, the construction, lining or relining of:

- Fireplaces;
- Chimneys;
- Blast furnaces;
- Fire pits;
- Ovens.

Work contemplated by this classification includes:

- 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 as described in classification 0502;
- 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-0303 Classification 0303.

0303-00 Plastering, stuccoing and lathing buildings, N.O.C.

Applies to contractors engaged in interior and exterior plastering, stuccoing and lathing work on buildings or structures not covered by another classification (N.O.C.). Work contemplated by this classification includes the lathing work which involves nailing thin wood or metal strips and wire mesh or Styrofoam panels to studs or joists to support the application of plaster or stucco, mixing of plaster or cement with water, and applying the mixture by hand trowel or low pressure spray apparatus to the lathing material.

This classification excludes masonry or brick work which is to be reported separately in classification 0302; interior painting which is to be reported separately in classification 0521; exterior painting which is to be reported separately in classification 0504; and concrete work which is to be reported separately in the classification applicable to the work being performed.

WAC 296-17A-0306 Classification 0306.

0306-00 Plumbing, N.O.C

Applies to contractors engaged in plumbing work not covered by another classification (N.O.C.). Work contemplated by this classification includes activities such as, but not limited to, rough-in plumbing work as part of new or remodel projects, placement of pipe (plastic, copper or galvanized), cutting and/or threading pipe, soldering, welding or gluing all types of pipe, fittings or valves, installation of fixtures (sinks, showers and tubs, faucets), installation of appliances (dishwashers, hot water tanks, refrigerators with ice and water dispensers), and other necessary plumbing activities in connection with water supplies, water carrying, dispensing, or drainage systems. This classification includes incidental side sewer hook ups (street to house) when performed by a plumbing contractor subject to this classification, and only when it is performed as a part of a plumbing contract which includes installation of waste lines and waste carry systems within a building; and sewer pipe cleaning including services provided by service providers engaged in cleaning or unplugging waste lines.

This classification excludes side sewer hook ups performed as part of an excavation contract which are to be reported separately in classification 0101, and underground water line or water main construction which is to be reported separately in classification 0107.

> ***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 contractor stores his materials. It is common for contractors subject to this classification to sell plumbing fixtures and supplies, but the intent of these areas is not to sell products to walk-in customers. Sale of these products by a plumbing contractor is included in classification 0306. Classifications 2009, 6309, or similar store classifications are not to be assigned to a contractor's 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.

0306-02 Automatic sprinkler systems or fire extinguishing systems: Installation, service or repair within buildings

Applies to contractors engaged in the installation, service or repair of automatic sprinkler or fire extinguishing systems within buildings. Work contemplated by this classification includes installation of pipe, fittings, couplings, valves, hangers, regulators, and alarms in ceilings, walls and floors, and cutting and/or threading pipe. These systems are usually equipped to release dry chemicals or water automatically when the surrounding temperature exceeds a predetermined limit.

This classification excludes contractors engaged in the installation, service or repair of outside lawn type and agricultural/irrigation sprinkler systems who are to be reported separately in classification 0301, and contractors engaged in all types of general plumbing installation or repair work who are to be reported separately in classification 0306-00.

0306-03 Boilers, steam pipes, water pipes, heating ducts: Installation of covering insulation

Applies to contractors engaged in the installation of insulated covering on boilers, steam pipes, water pipes and heating ducts to help them retain heat. A boiler is a type of enclosed storage tank erected within a building which heats and circulates extremely hot water or converts hot water into steam. Contractors subject to this classification may also install water jets inside the tanks.

This classification excludes contractors primarily engaged in the erection of boiler tanks who are to be reported separately in classification 0306-04, and the removal of asbestos from boilers which is to be reported separately in classification 0512.

WAC 296-17A-0306 Classification 0306

0306-04 Boilers, N.O.C.: Installation, service or repair

Applies to contractors engaged in the installation, service or repair of boilers not covered by another classification (N.O.C.), including boiler scaling and tank erection within buildings. A boiler is a type of enclosed storage tank erected within a building which heats and circulates extremely hot water or converts hot water into steam. Work contemplated by this classification includes the erection and/or installation of the boiler or tank (which is above ground), pipes, tubing, ducts, heating units, valves, headers, jets and insulation coverings. Also included is the process of boiler scaling which is the removal of scales or residue from the tank or pipes using chemicals, steam or mechanical methods.

This classification excludes contractors primarily engaged in covering a boiler and pipes with insulation covering who are to be reported separately in classification 0306-03, and the erection of exterior tanks which is to be reported separately in classification 0508.

0306-05 Pump installation, service or repair, N.O.C.

Applies to contractors engaged in the installation, service or repair of pumps related to water or waste carrying systems, and which are not covered by another classification (N.O.C.). Work contemplated by this classification applies to all types of water or sump pumps in connection with residential or commercial settings, water wells, and irrigation and drainage systems. A pump is a device that siphons or transfers material from one source or container to another. Activities include pump installation or repair services related to a building's water lines and water carrying systems, plumbing fixtures, dispensers, swimming pools and hot tubs, water wells, and agricultural or irrigation systems.

This classification excludes the installation of water pumps in connection with drilling operations which is to be reported separately in classification 0103; the installation or repair of service station pumps which is to be reported separately in classification 0603; and contractors engaged in all types of general plumbing installation or repair work who are to be reported separately in classification 0306-00.

0306-06 Water softening or treatment systems - installation of new equipment systems

Applies to establishments engaged in the installation of plumbing lines for new water conditioning, purifying or softening systems. Establishments providing this type of service are not required to be a "licensed plumber" to do the installation; however, it does involve plumbing work. The installation involves cutting the water line between the water source and the building or home. The line is cut with a hacksaw, reciprocating saw, or copper tube cutter, depending on the type of pipe involved. After the line is cut, the water source is connected to the intake of the system and the building or home is connected to the outlet of the system with supply and return lines. The bypass unit will allow the water to remain hard for the outside faucet. A small rubber hose is installed under the house into the drain. Occasionally, a sump pump is needed. For plastic pipes, glue is used to seal the connections. On copper pipes, soldering equipment is used to secure the connections. Water softening is a process by which the water passes through a resin tank where calcium ions are exchanged for sodium ions, resulting in "soft" water. Periodically, the resin is recharged by "back flushing" with a saturated salt solution from another tank. Installations of this type include the two tanks, pressure regulators, valves, and in new facilities an automatic timer.

> ***Special note:*** This classification allows for the service or repair of water softening or treatment systems to be reported separately in classification 0607 provided accurate time records are maintained which distinguishes new installation contract work from service or repair contract work.

WAC 296-17A-0306 Classification 0306

0306-07 Hot water heater: Installation, service or repair

Applies to contractors engaged exclusively in the installation, service or repair of hot water heater units. Work contemplated by this classification includes removal of old units and the installation of new or replacement units. This includes activities such as disconnecting hot heater units, removal of plastic, copper or galvanized water pipes, installing or setting up new or replacement units, installing new pipes, cutting and/or threading pipe, soldering, welding or gluing all types of pipe, fittings or valves, filling and testing the new or replacement units, and wrapping hot water heaters with insulation blankets.

This classification excludes contractors engaged in all types of general plumbing work, or when the installation, service or repair of a hot water heater unit is performed as part of a general plumbing contract which is to be reported separately in classification 0306-00.

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:

- Air purification systems;
- Concrete pads;
- Fireplace inserts or units;
- Fittings;
- Flat sheets of metal;
- Galvanized pipe;
- Gas logs;
- Gas or electric furnace units;
- Heat pumps;
- Heater units;
- Hot water tanks;
- Insulation wrap;
- Preformed or bent venting duct and pipe;
- Thermostats;
- Vent collars and reels;
- Vents.

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; 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 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.

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:

- Air conditioning units;
- 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;
- 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 3404;
- Installation or repair of furnace or heating systems which is to be reported separately in classification 0307-01;
- 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.

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:

- Gas fireplace logs;
- Heater units;
- Inserts;
- Preformed or bent venting duct and pipe;
- Protective metal covers or hoods;
- Vents;
- 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.

WAC 296-17A-0308 Classification 0308.

0308-00 Chemical spraying and fumigating

Applies to establishments engaged in providing chemical spraying and fumigating services only to established residential landscaping and commercial properties. Work contemplated by this classification includes, but is not limited to, the application of various liquid and granular chemicals (fertilizers, herbicides, pesticides, insecticides, iron, nitrogen, slow release food stakes) for use on grass, plants, shrubs, flowers, trees, moss, ivy or weeds. Employees of establishments subject to this classification arrive at the location site in a tank truck equipped with a premixed solution that is dispensed with a spray hose, or by fertilizer spreaders, injection guns, and back pack dispensers.

This classification excludes chemical spraying of roadway median strips by nonmunicipal employees adjacent to state, city or town roadways which is to be reported separately in classification 0101; chemical spraying done in connection with forest roads or reforestation projects which is to be reported in the applicable forestry classification; pest and termite control which is to be reported separately in classification 6602; chemical spraying and fumigating by employees of cities, counties, state agencies, or other municipalities which is to be reported in the classification applicable to the type of municipality performing the work; chemical spraying of agricultural farms or orchards which may be reported separately in classification 4808 or in the agricultural classification applicable to the employer's operation; and crop dusting by aircraft which is to be reported separately in classification 6903.

0308-01 Lawn care maintenance

Applies to contractors engaged in maintenance of established lawns and gardens. Work contemplated by this classification includes, but is not limited to, mowing and thatching lawns, edging, weeding flower beds, raking, rototilling gardens, application of fertilizers, and spraying and trimming of shrubs. Also included is minor landscape renovation and/or restoration activities incidental to, and performed as part of, the lawn care maintenance contract for an existing lawn or landscape such as the removal and replacement of plants, turf repair or reseeding of grass, and the spreading of decorative rock, topsoil, or bark. This classification includes replacement of sprinkler heads and cleaning of lawn type sprinkler systems only when performed in connection with and incidental to the lawn care maintenance contract. Contractors who provide snow blowing and snow removal services using hand-held or push-propelled equipment are included in this classification. Equipment used by contractors subject to this classification includes, but is not limited to, riding or power lawn mowers, power sweepers, edgers, thatchers, weed eaters, grass blowers, fertilizer spreaders, sprayers, gas or electric power tools, and hand tools.

This classification excludes new landscape construction which is to be reported separately in classification 0301; tree care and pruning services which are to be reported separately in classification 0101; grading, clearing, or contouring of land which is to be reported separately in classification 0101; installation, service or repair of lawn type sprinkler systems which is to be reported separately in classification 0301; and the installation, service or repair of above or below ground agricultural irrigation systems which is to be reported separately in classification 0301.

> ***Special notes:*** Classifications 0308 and 0301 may be assigned to the same business provided that the conditions of the general reporting rule covering the operation of a secondary business have been met.

Care should be exercised in the assignment of this classification when tree services are included. Tree care service contracts generally call for the radical topping, pruning or cutting of tree limbs to remove or eliminate a hazard to buildings, property, or power lines. Tree trimming as part of this classification is only for the purpose of shaping and maintaining healthy trees and to control size for the visual relationship to other landscape material.

WAC 296-17A-0403 Classification 0403.

0403-00 Sign: Erection, repair, and/or removal, including related painting and maintenance

Applies to contractors engaged in the erection, repair, and/or removal of signs, including related painting and maintenance. Signs include, but are not limited to, commercial business or personal property signs, advertisement billboards, poster panels erected at commercial or residential properties, private properties, buildings or structures, or open spaces. Signs may be made of wood, metal, plastic, glass, or neon tube. Free standing sign erection process begins with digging or drilling holes in which to stand or set poles or posts. The sign is attached to the pole or post prior to standing or is lifted with a boom or crane to be mounted and secured. Other signs are mounted and secured directly to buildings or structures. This classification includes the related electrical hook-up work to install neon and digital signs such as those located at banks and stores including the maintenance, repair, and painting of signs at the customer's location or at the contractor's shop.

This classification excludes the installation or removal of highway, street, or roadway signs that specify roadway information (such as speed limits, road conditions, city and town mile destinations) which are mounted on overpasses or erected alongside the roadway which are to be reported separately in classification 0219; the placement of temporary signs which is to be reported separately in classification 4910; or the manufacturing of signs which is to be reported separately in the applicable classification.

0403-10 Sign painting or lettering outside buildings or structures, N.O.C.

Applies to contractors engaged in sign painting or lettering outside buildings or structures not covered by another classification (N.O.C.), and includes all contractor's shop operations. Generally, this classification involves specialty lettering or painting such as, but not limited to, business logos, addresses, business hours or phone numbers, murals or other artwork.

This classification excludes contractors engaged in the installation or removal of highway, street, or roadway signs that specify roadway information (such as speed limits, road conditions, city and town mile destinations) which are mounted on overpasses or erected alongside the roadway which are to be reported separately in classification 0219; striping parking lots and painting curbs (and numbering on curbs) which is to be reported separately in classification 0219; sign painting or lettering inside of buildings, including inside murals or other artwork, which is to be reported separately in classification 4109; exterior painting of buildings or structures which are to be reported separately in classification 0504; painting or lettering in connection with an automotive body shop which is to be reported separately in classification
3412; and the erection, repair or removal of outdoor signs which is to be reported separately in classification 0403-00.

WAC 296-17A-0502 Classification 0502.

0502-04 Floor coverings or countertops: Installation or removal

Applies to contractors engaged in the installation or removal of floor coverings or countertops.

- Floor coverings include, but are not limited to, carpet, vinyl, laminate, tile, 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 the installation and/or removal of:

- Countertops;
- Flooring;
- Padding;
- Tack or door strips;
- Subflooring;
- Base boards;
- 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 hardwood countertops or flooring 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, 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 Floor coverings or 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.

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 of waterproofing or sealant material to surfaces or cracks and voids to eliminate leaks in all types of buildings or structures, regardless of height. 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 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 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:*** 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 to remove dirt, moss, rust or old paint. Pressure washing involves a forced spray of air and water to remove unwanted surface materials. 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.

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 (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 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: 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.

WAC 296-17A-0507 Classification 0507.

0507-05 Roofwork construction and repair

Applies to contractors engaged in the installation or repair of roofing material on all types of new or existing buildings or structures. Roofing materials include, but are not limited to, felt roofing paper, rolled composition, wood, fiberglass or composition shingles or shakes, aluminum or sheet metal, masonry or ceramic tile, tar, and polyurethane foam. Installation of roofing materials varies with the product. Wood, fiberglass and composition shingles are nailed; masonry, slate or ceramic tiles require drilling, nailing or cementing; polyurethane foam is applied by spray then coated with a protective layer of paint-like material; hot tar requires melting in tanks, usually at ground level, then it is pumped or raised by bucket to the roof top and applied by spray or mop; cold apply uses an adhesive to bond roofing membranes to form a roofing system; cold tar is applied by brush, spray or mop; single ply involves large sheets of roofing material which are unrolled on the roof with edges overlapping and seamed; and metal roofing is seam welded or nailed. For purposes of this classification the term "roofwork" includes repairs to the subroof such as the replacement of trusses, rafters, supports, and sheathing, but excludes the placement of trusses, rafters, supports or sheathing on new building construction. Essentially, when removing the existing roof material from an existing building or structure it is not uncommon to find dry rot or deterioration to parts of the subroof. The repair of the subroof is part of the roof repair or replacement project and is included in this classification.

By contrast, when a subroof is constructed on new buildings or structures, this activity is to be reported separately in the classification applicable to the work being performed such as 0510 for wood frame construction or 0518 for nonwood frame construction.

This classification excludes roof cleaning, moss or snow removal on single story buildings not incidental to, or part of, a roofing contract which is to be reported separately in classification 6602; roof cleaning or moss removal of multiple story buildings not incidental to, or part of, a roofing contract which is to be reported separately in classification 0504; the installation of gutters and downspouts which is to be reported separately in classification 0519; waterproofing parts of buildings other than roofs which is to be reported separately in classification 0504 and/or 0101; placing roof trusses, rafters, supports and sheathing on new wood frame buildings which is to be reported separately in classification 0510; the application of polystyrene strips used as insulation on mobile homes which is to be reported separately in classification 0512; and placing roof trusses, rafters, supports and sheathing on new buildings, N.O.C. which is to be reported separately in classification 0518.

0507-99 Roofwork construction and repair (only to be assigned by the roofing specialist)

Applies to roofing 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" for prime contractor liability.

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

WAC 296-17A-0508 Classification 0508.

0508-00 Radio, television, cellular or water towers, poles and towers, N.O.C.: Construction or erection, dismantling, maintenance or repair

Applies to contractors engaged in the construction or erection, dismantling, maintenance or repair of iron, steel, or wood radio, television, cellular or water towers, poles, towers and those towers which are not covered by another classification (N.O.C.). Work contemplated by this classification includes, but is not limited to, clearing of land (if done by the foundation/excavation contractor), excavating for the foundation, the placement of forms, installation of reinforcing steel, pouring and finishing the foundation, on-site fabrication and assembly of parts, erecting the frame, installation of scaffolding, raising structural members by crane and welding or bolting them into place, and the installation, removal, service and/or repair of antennas, dish units and/or other transmitting/receiving apparatus to the structure. This classification also includes the delivery of material and supplies to the job site when done by employees of an employer having operations subject to this classification.

This classification excludes the felling of timber which is to be reported separately in the applicable logging classification; the preliminary clearing of land by a contractor who is not also excavating for the foundation which is to be reported separately in classification 0101; delivery of material to the site by employees of a material supplier or a common carrier which is to be reported separately in the applicable classification; and the construction of a control building or installation of a modular control building which is to be reported separately in the applicable construction classification.

> ***Special note:*** This classification does not allow the separate reporting of excavation or foundation work irrespective of who performs the work. This classification includes specialty contractors who install, remove, service or repair antennas, dish units and/or other transmitting/receiving apparatus to a structure covered by this classification.

0508-01 Smokestack: Construction or erection, dismantling, maintenance or repair

Applies to contractors engaged in the construction or erection, dismantling, maintenance or repair of iron, steel or concrete smokestacks. These structures are part of an industrial complex and facilitate the discharge of combustion vapors, gases, or smoke. Work contemplated by this classification includes, but is not limited to, clearing of land (if done by the excavation contractor), excavating for the foundation, the placement of forms, installation of reinforcing steel, pouring and finishing the foundation, on-site fabrication and assembly of parts, installation of scaffolding, raising segments into place with a crane and welding or bolting them into place. This classification includes the delivery of material and supplies to the job site and installation of any apparatus onto a structure covered by this classification when done by employees of an employer having operations subject to this classification.

This classification excludes the felling of timber which is to be reported separately in the applicable logging classification; the installation of machinery which is to be reported separately in classification 0603; preliminary clearing of land by a contractor who is not also excavating the foundation which is to be reported separately in classification 0101; delivery of material to the site by employees of a material supplier or a common carrier which is to be reported separately in the applicable classification; and the construction of a control building or installation of a modular control building which is to be reported separately in the applicable construction classification.

Special note: This classification does not allow separate reporting of excavation or foundation work irrespective of who performs the work.

0508-02 Windmill and silo: Construction or erection, dismantling, maintenance or repair

Applies to contractors engaged in the construction or erection, dismantling, maintenance or repair of iron, concrete, steel, or wood windmills or silos. Windmills use the force of wind passing around the rotor blades to turn turbines and produce electric power. These may be built individually or in groups known as "wind farms." Additional apparatus and storage batteries are housed in separate buildings nearby. Silos are large cylindrical structures used to store grain or fodder (silage). They are filled through the top by means of a conveyor. Within the structure, augers and pumps can move the grain to blend, aerate, or feed it out the chute. Work contemplated by this classification includes, but is not limited to, clearing of land (if done by the excavation contractor), excavating for the foundation, the placement of forms, installation of reinforcing steel, pouring and finishing the foundation, on-site fabrication and assembly of parts, erecting the frame, installation of scaffolding, raising structural members by crane and welding or bolting them into place. This classification includes the delivery of material and supplies to the job site and the installation of apparatus onto a structure covered by this classification when done by employees of an employer having operations subject to this classification.

This classification excludes the felling of timber which is to be reported separately in the applicable logging classification; the installation of machinery which is to be reported separately in classification 0603; the preliminary clearing of land by a contractor who is not also excavating for the foundation which is to be reported separately in classification 0101; delivery of material to the site by employees of a material supplier or a common carrier which is to be reported separately in the applicable classification; and the construction of a control building or installation of a modular control building which is to be reported separately in the applicable construction classification.

Special note: This classification does not allow the separate reporting of excavation or foundation work irrespective of who performs the work.

0508-03 Oil still or refinery: Construction or erection, dismantling, maintenance or repair

Applies to contractors engaged in the construction or erection, dismantling, maintenance or repair of oil stills or refineries. These facilities are basically composed of multi-story storage tanks, chimneys, pipelines, separating apparatus and steam generating systems. They receive unprocessed petroleum (crude oil) and convert it into usable products such as gasoline, kerosene, wax, grease and chemical feed stocks. Work contemplated by this classification includes, but is not limited to, clearing of land (if done by the excavation contractor), excavating for the foundation, the placement of forms, installation of reinforcing steel, pouring and finishing the foundation and other concrete, on-site fabrication and assembly of parts, erecting framework, installation of scaffolding, raising structural members by crane and welding or bolting them into place. This classification includes the delivery of material and supplies to the job site and the installation of apparatus in an oil still or refinery when done by employees of an employer having operations subject to this classification.

This classification excludes the felling of timber which is to be reported separately in the applicable logging classification; the installation of machinery or apparatus by a specialty contractor which is to be reported separately in classification 0603; plant maintenance contract work as described in classification 0603; preliminary clearing of land by a contractor who is not also excavating for the foundation which is to be reported separately in classification 0101; delivery of material to the site by employees of a material supplier or a common carrier which is to be reported separately in the applicable classification; and the construction of control or pump houses and other buildings not part of the main processing plant which is to be reported separately in the applicable construction classification.

Special note: This classification does not allow separate reporting of excavation or foundation work irrespective of who performs the work.

0508-04 Blast furnace and metal burners: Construction or erection, dismantling, maintenance or repair

Applies to contractors engaged in the construction or erection, dismantling, maintenance or repair of blast furnaces and metal burners. These are tall, very heavy gauge, cylindrical steel structures in which heated air and combustible fuels are combined to produce the heat necessary to separate the usable material in metal ores from the waste products. Work contemplated by this classification includes, but is not limited to, clearing of land (if done by the excavation contractor), excavating for the foundation, the placement of forms, installation of reinforcing steel, pouring and finishing the foundation, on-site fabrication and assembly of parts, erecting the frame, installation of scaffolding, installation of a brick lining, raising structural members by crane and welding or bolting into place. This classification includes the delivery of material and supplies to the job site and the installation of apparatus onto a structure covered by this classification when done by employees of an employer having operations subject to this classification.

This classification excludes the felling of timber which is to be reported separately in the applicable logging classification; the installation of machinery which is to be reported separately in classification 0603; the preliminary clearing of land by a contractor who is not also excavating for the foundation which is to be reported separately in classification 0101; delivery of material to the site by employees of a material supplier or a common carrier which is to be reported separately in the applicable classification; and the construction of additional buildings as part of an ore reduction or metal producing facility which is to be reported separately in the applicable construction classification.

> ***Special note:*** This classification does not allow separate reporting of excavation or foundation contractors irrespective of who performs the work.

0508-08 Elevated railway, tram, lift or similar conveyances: Construction or erection, dismantling, maintenance or repair

Applies to contractors engaged in the construction or erection, dismantling, maintenance or repair of elevated railways, trams, lifts or similar conveyances. An elevated railway can be a full scale railroad or a smaller scale system such as a recreational monorail. For the purposes of this classification, trams are overhead cable cars, and lifts are similar to the typical ski lift. Work contemplated by this classification includes, but is not limited to, clearing of land (if done by the excavation contractor), excavating for the foundation, the placement of forms, installation of reinforcing steel, pouring and finishing the foundation, on-site fabrication and assembly of parts, erecting frames and supports (metal or concrete), installation of scaffolding, raising structural members by crane and welding or bolting them into place, and installing and securing tracks, cables or pulley systems. This classification includes the delivery of material and supplies to the job site and the installation of apparatus onto a structure covered by this classification when done by employees of an employer having operations subject to this classification.

This classification excludes the felling of timber which is to be reported separately in the applicable logging classification; the installation of machinery which is to be reported separately in classification 0603; the preliminary clearing of land by a contractor who is not also excavating for the foundation which is to be reported separately in classification 0101; delivery of material to the site by employees of a material supplier or a common carrier which is to be reported separately in the applicable classification; or the construction of a control building or installation of a modular control building which is to be reported separately in the applicable construction classification.

> ***Special note:*** This classification does not allow separate reporting of excavation or foundation contractors irrespective of who performs the work.

0508-09 Exterior tanks, N.O.C.: Construction or erection, dismantling, maintenance or repair

Applies to contractors engaged in the construction or erection, dismantling, maintenance or repair of all types of exterior tanks not covered by another classification (N.O.C.). These tanks may be part of water storage and distribution systems, chemical or petroleum processing and storage operations, or other industrial applications. This classification includes the erection or construction of tanks that are elevated on structural piers and those that rest on the ground. These tanks may be constructed singly or in groups known as "tank farms" which are common to the petroleum industry. Work contemplated by this classification includes, but is not limited to, clearing of land (if done by the excavation contractor), excavating for the foundation, the placement of forms, installation of reinforcing steel, pouring and finishing the foundation, on-site fabrication and assembly of parts, erecting the frame, installation of scaffolding, and raising structural members by crane and welding or bolting them into place. This classification includes the delivery of material and supplies to the job site and installation of apparatus onto a structure covered by this classification when done by employees of an employer having operations subject to this classification.

This classification excludes the felling of timber which is to be reported separately in the applicable logging classification; the installation of machinery which is to be reported separately in classification 0603; the preliminary clearing of land by a contractor who is not also excavating for the foundation which is to be reported separately in classification 0101; delivery of material to the site by employees of a material supplier or a common carrier which is to be reported separately in the applicable classification; and the construction of a control building or installation of a modular control building which is to be reported separately in the applicable construction classification.

> ***Special note:*** This classification does not allow separate reporting of excavation or foundation contractors irrespective of who performs the work.

0508-11 Crane or derrick: Installation, construction or erection, dismantling, maintenance or repair

Applies to contractors engaged in the installation, construction or erection, dismantling, maintenance or repair of nonmobile cranes and derricks for commerce and industrial use. Cranes and derricks can be very similar in that they are both defined as machines for hoisting and moving heavy objects through the use of stationary or movable booms equipped with cables. An object, sometimes weighing many tons, can be secured to the cables and moved into position along the length of a stationary boom or to another location within the reach of a movable boom. A derrick, however, can also be a permanent framework over an opening, such as an oil-drilling operation, to support boring equipment. The cranes included in this classification are those that are permanently installed at a marine port, cargo handling facility or an industrial facility to move supplies, cargo containers, or heavy objects (vertically or horizontally) that are being assembled and must pass through the length of a building to complete the process. Work contemplated by this classification includes, but is not limited to, the placement of forms and reinforcing steel for a foundation (in the case of some structures described above, the additional reinforcing required to support the crane is usually contemplated in the plan for the building's foundation where the crane is being anchored), on-site fabrication and assembly of parts, erecting the frame, installation of scaffolding, raising structural members by hoist and welding or bolting them into place. This classification includes the delivery of material and supplies to the job site and installation of apparatus onto a structure covered by this classification when done by employees of an employer having operations subject to this classification.

This classification excludes the operation of mobile cranes which is to be reported in classification 3506, the installation of machinery which is to be reported separately in classification 0603; the preliminary clearing of land by a contractor who is not also excavating for the foundation which is to be reported separately in classification 0101; and delivery of material to the site by employees of a material supplier or a common carrier which is to be reported separately in the applicable classification.

> ***Special note:*** This classification does not allow separate reporting of excavation or foundation contractors irrespective of who performs the work.

0508-12 Water cooling towers or structures - metal or wood: Construction or erection, dismantling, maintenance or repair

Applies to contractors engaged in the construction or erection, dismantling, maintenance or repair of metal or wood water cooling towers or vertical structures. These structures are usually part of an industrial complex in which water is used as a cooling element in a manufacturing process. The water, which absorbs heat from the machinery being cooled, can be circulated and reused after is has been channeled through a cooling tower to be chilled sufficiently. A common design allows the hot water to tumble down numerous open louvers or steps to lower its temperature. These towers are often composed of prefabricated parts which are delivered to the site and then assembled by bolting or welding together, then the necessary motors, pipes, fans and pumps are installed. Work contemplated by this classification includes, but is not limited to, clearing of land (if done by the excavation contractor), excavating for the foundation, the placement of forms, installation of reinforcing steel, pouring and finishing the foundation, on-site fabrication and assembly of parts, erecting the frame, installation of scaffolding, raising structural members by crane and welding, bolting or otherwise fastening them into place. This classification includes the delivery of material and supplies to the job site and installation of apparatus onto a structure covered by this classification when done by employees of an employer having operations subject to this classification.

This classification excludes the felling of timber which is to be reported separately in the applicable logging classification; the installation of machinery which is to be reported separately in classification 0603; the preliminary clearing of land by a contractor who is not also excavating for the foundation which is to be reported separately in classification 0101; delivery of material to the site by employees of a material supplier or a common carrier which is to be reported separately in the applicable classification; and the construction of other related buildings at the project site which is to be reported separately in the applicable construction classification.

> ***Special notes:*** This classification does not allow separate reporting of excavation or foundation irrespective of who performs the work. Construction of a water cooling structure that uses a horizontal rather than tower-like design is to be reported separately in classification 0518.

WAC 296-17A-0509 Classification 0509.

0509-00 Overhead telephone or telegraph lines: New construction or extension of lines Including poles or towers; erection, maintenance or repair by contractor

Applies to contractors engaged in the construction, maintenance or repair of overhead telephone or telegraph lines, poles and towers. Work contemplated by this classification includes, but is not limited to, clearing a right of way (excluding logging-type operations), boring holes for poles to be set in, installing cross arms, insulators and brackets on poles (which may be wood or metal), setting poles or towers into position, installing guy wires if necessary, stringing the lines, incidental tree topping, tying into the low-voltage power source, and making service connections when done by employees of an employer having operations subject to this classification. Towers may be of a solid wall, cylindrical steel construction or of a fabricated steel cross member design reaching a height of about 50 feet, and are secured to a concrete pad or set into the ground. They may be used to elevate the lines to cross long distances or to support microwave antennae or receivers.

This classification excludes specialty contractors engaged in any single phase of the work described above: Land clearing and grading operations which are to be reported separately in classification 0101; erection of poles or towers which is to be reported separately in classification 0508; drilling holes which is to be reported separately in classification 0103; tree topping which is to be reported separately in classification 0101; service connections which are be reported separately in classification 0608; underground telephone line installation which is to be reported separately in classification 0107; and the felling of timber which is to be reported separately in the applicable logging classification.

Special note: If done by a telephone or telegraph company the work described above is included in classification 1303. A contractor engaged in the installation of electric and/or cable television overhead lines in addition to telephone and telegraph lines is to be reported in classification 0509-03. If a specialty contractor is only stringing telephone or telegraph lines, and not erecting poles or towers, classification 0509-00 is still applicable.

0509-01 Overhead television lines: New construction or extension of lines Including poles or towers; erection, maintenance or repair by contractor

Applies to contractors engaged in the construction, maintenance or repair of overhead television lines, poles and towers. Work contemplated by this classification includes, but is not limited to, clearing a right of way (excluding logging-type operations), boring holes for poles to be set in, installing cross arms, insulators and brackets on poles (which may be wood or metal), setting poles or towers into position, installing guy wires if necessary, stringing the lines, incidental tree topping, tying into the low-voltage power source, and making service connections when done by employees of an employer having operations subject to this classification. Towers may be of a solid wall, cylindrical steel construction or of a fabricated steel cross member design reaching a height of about 50 feet, and are secured to a concrete pad or set into the ground. They may be used to elevate the lines over long distances or to support microwave antennae or receivers.

This classification excludes specialty contractors engaged in any single phase of the work described above: Land clearing and grading operations which are to be reported separately in classification 0101; erection of poles or towers which is to be reported separately in classification 0508; drilling holes which is to be reported separately in classification 0103; tree topping which is to be reported separately in classification 0101; service connections which are to be reported separately in classification 0601; underground television line installation which is to be reported separately in classification 0107; and the felling of timber which is to be reported separately in the applicable logging classification.

Special note: If done by a cable television company the work described above is included in classification 1305. A contractor engaged in the installation of overhead electric and/or telephone or telegraph lines in addition to overhead television lines is to be reported in classification 0509-03. If a specialty contractor is only stringing overhead television lines, and not erecting poles or towers, classification 0509-01 is still applicable.

0509-02 Overhead electric transmission lines: New construction or extension of lines Including poles, or towers; erection, maintenance or repair by contractor

Applies to contractors engaged in the construction, maintenance or repair of overhead electric transmission lines, poles and towers. Work contemplated by this classification includes, but is not limited to, clearing a right of way (excluding logging-type operations), boring holes for poles to be set in, installing cross arms, insulators and brackets on poles (which may be wood or metal), setting poles or towers into position, installing guy wires if necessary, stringing the lines, installing circuit breakers and transformers, incidental tree topping, tying into the high-voltage power source, and making service connections when done by employees of an employer having operations subject to this classification. Towers may be of a solid wall, cylindrical steel construction or of a fabricated steel cross member design reaching a height of about 50 feet, and are secured to a concrete pad or set into the ground. They may be used to elevate the lines over long distances or to support electric power distribution apparatus.

This classification excludes specialty contractors engaged in any single phase of the work described above: Land clearing and grading operations which are to be reported separately in classification 0101; erection of poles or towers which is to be reported separately in classification 0508; drilling holes which is to be reported separately in classification 0103; tree topping which is to be reported separately in classification 0101; underground electric line installation which is to be reported separately in classification 0107; and the felling of timber which is to be reported separately in the applicable logging classification.

Special note: If done by an electric power company the work described above is included in classification 1301. A contractor engaged in the installation of overhead telephone or telegraph lines and/or television lines in addition to overhead electric lines is to be reported in classification 0509-03. If a specialty contractor is only stringing overhead electric lines, and not erecting poles or towers, classification 0509-02 is still applicable.

0509-03 Overhead transmission lines, N.O.C.: New construction or extension of lines Including poles or towers; erection, maintenance or repair by contractor

Applies to contractors engaged in the construction, maintenance or repair of more than one type of overhead transmission line, including poles and towers which are not covered by another classification (N.O.C.). If the contractor specializes in either telephone, telegraph, television or electric lines, they can be specifically defined elsewhere within classification 0509. Work contemplated by this classification includes, but is not limited to, clearing a right of way (excluding logging-type operations), boring holes for poles to be set in, installing cross arms, insulators and brackets on poles (which may be wood or metal), setting poles or towers into position, installing guy wires if necessary, stringing the lines, incidental tree topping, installing circuit breakers and transformers, tying into the power source, and making service connections when done by employees of an employer having operations subject to this classification. Towers may be of a solid wall cylindrical steel construction or of a fabricated steel cross member design reaching a height of about 50 feet, and are secured to a concrete pad or set into the ground. They may be used to elevate the lines over long distances or to support microwave antennae, receivers or electric power distribution apparatus.

This classification excludes specialty contractors engaged in any single phase of the work described above: Land clearing and grading operations which are to be reported separately in classification 0101; erection of poles or towers which is to be reported separately in classification 0508; drilling holes which is to be reported separately in classification 0103; tree topping which is to be reported separately in classification 0101; service connections for cable television lines which is to be reported separately in classification 0601; underground line installation which is to be reported separately in classification 0107; and the felling of timber which is to be reported separately in the applicable logging classification.

Special note: If done by a telephone or telegraph company, the work described above is included in classification 1303; if done by a cable television company it is included in classification 1305; if done by an electric utility company it is included in classification 1301. If a specialty contractor is only stringing a combination of types of overhead lines, and not erecting poles or towers, classification 0509-03 is still applicable.

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:

- Placement of roof trusses;
- Sheathing roofs;
- Installation of exterior building siding;
- Installation of exterior doors and door frames;
- Installation of windows, window frames, and skylights when performed by framing workers as part of the framing contract on a wood frame building;
- 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:

- 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); 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
- 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 0510-00
- Installation of wood or vinyl siding on an existing structure by a remodeling contractor 0516-00 or 0510-00
- 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
- 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 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.

WAC 296-17A-0511 Classification 0511.

0511-00 Glass installation in buildings

Applies to contractors and glass merchants engaged in the installation and/or removal of glass in buildings and residences. This type of work is generally performed by a "glazier" who installs, removes, and/or boards up broken or damaged window or door glass. This classification includes a variety of glass, plastic and similar materials in buildings and residences, including exterior glass curtain walls on multistory buildings, skylights, mirrors, storm windows, window sashes and window/door glass. This classification also includes glass tinting or the application of tinted plastic film to glass windows and doors in buildings or residences.

This classification excludes glass merchants which are to be reported separately in classification 1108; the installation of auto glass which is to be reported separately in classification 1108 when performed at or away from the glass merchant's shop; glass frosting, etching or beveling which is to be reported separately in classification 1108; tinting or the application of tinted plastic film to auto glass by an auto detailer which is to be reported separately in classification 3406; glass manufacturing which is to be reported separately in classification 3503; and the installation of windows, window frames and skylights when performed as part of a framing contract on a wood frame building by the framing workers which is to be reported separately in classification 0510.

> ***Special note:*** Care should be exercised when determining if the business is a glass installation contractor or a glass merchant. A glass merchant in classifications 1108 and 0511, does not qualify for classification 5206 "Permanent yard or shop." However, if the business is engaged exclusively as a glass installation contractor, and not as a glass merchant, the contractor's business may qualify for classification 5206 for the storage of materials.

WAC 296-17A-0512 Classification 0512.

0512-00 Insulation or sound proofing materials: Installation, N.O.C.

Applies to contractors engaged in installing insulation or sound proofing materials not covered by another classification (N.O.C.). This classification includes the installation or removal of insulation material for all types of residential or commercial buildings or structures. Insulation materials include, but are not limited to, flexible types in the form of blankets, rolls or quilts, loose fills or mineral substances in granulated, powder, cellulose or fibrous wood forms, pads and bats of mineral wool, slabs of cork board or wood fiber, rigid types such as wood and sugarcane fiberboard or panels, and the reflective type often consisting of aluminum foil encased in paper. The methods of installation include hand, blower, nailing, or cementing with special adhesive. This classification includes the installation of suspended or acoustical grid ceilings. This classification includes installation of weather strip and caulking, roof or soffit ventilators, energy efficient doors and related carpentry work done in connection with the weatherization or retrofitting of buildings and residences. This classification also includes the application of polystyrene strips placed as insulation on the tops of mobile homes.

This classification excludes the installation of glass windows in buildings which is to be reported separately in classification 0511; energy auditors with no installation or delivery duties who may be reported separately in classification 6303 provided all the conditions of the general reporting rules covering standard exception employees have been met; asbestos abatement which is to be reported separately in classification 0512-01; lead abatement which is to be reported separately in classification 0504; and the installation of insulated covering on boilers or steam pipes which is to be reported separately in classification 0306.

0512-01 Asbestos abatement

Applies to contractors engaged in the removal of asbestos. Work contemplated by this classification includes all operations such as, but not limited to, the removal of damaged, deteriorated or unwanted existing asbestos coverings and material from buildings and other structures such as, but not limited to, ceilings, walls, partitions, floors, and from around air conditioning and heating ducts. Also included in this classification is the removal of asbestos insulated covering around boilers and steam pipes, asbestos used as insulation, fireproofing, and in various building materials such as floor coverings, ceiling tiles, cement sheeting, granular and corrugated wrap, and acoustical and decorative treatment for walls and ceilings.

This classification excludes contractors engaged in the installation of boiler and steam pipe insulation coverings who are to be reported separately in classification 0306; lead abatement which is to be reported separately in classification 0504; asbestos abatement as a part of painting the interior or exterior of buildings or structures or the interior/exterior of tanks which is to be reported separately in the applicable classification.

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 or wallpapering is complete. This classification includes a variety of interior finish or trim carpentry work including, but not limited to, installation of:

- 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 is the installation of countertops as described in classification 0502, when part of a contract which includes the installation of cabinets or other interior finish or carpentry work. Also included is the finishing and/or refinishing of hardwood floors.

Excluded from this classification 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;
- Concrete;
- Electrical;
- Framing interior walls;
- Garage or exterior door installation;
- Glazing;
- Insulation;
- Masonry;
- Painting;
- Plastering;
- Plumbing;
- Taping and texturing;
- Wallboard.

Special notes: Generally, displays or showrooms are 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.

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.

WAC 296-17A-0514 Classification 0514.

0514-00 Garage or overhead door: Installation, service or repair

Applies to contractors engaged in the installation, service or repair of garage or overhead doors made of wood or metal. As part of a new construction project, the installation usually occurs before the building or structure is painted. Garage or overhead door installation can also occur as a replacement to an existing door or as an alteration or addition to a building or structure. The process involves installing door tracks on both sides of the doorway, inserting the door, which usually consists of panels or sections, into the tracks, and attaching panels or sections to one another. This classification also includes the installation of automatic door openers when performed as a part of the garage or overhead door installation contract, and by the same contractor installing the doors.

This classification excludes the installation, service or repair of commercial automatic door openers when it is not performed as a part of the garage or overhead door installation contract which is to be reported separately in classification 0603; the installation, service or repair of residential automatic door openers when it is not performed as a part of the garage or overhead door installation contract which is to be reported separately in classification 0607; the installation of exterior glass doors and door frames such as nonautomatic and automatic opening doors at retail establishments or commercial buildings which are to be reported separately in classification 0511; the installation of interior or exterior doors and door frames when performed by a framing contractor as part of framing a wood frame building which is to be reported separately in classification 0510; the installation of interior doors and door frames which is to be reported separately in classification 0513; the installation of wood, fiberglass or metal exterior doors as part of a nonwood frame building when performed by employees of the general contractor which is to be reported separately in classification 0518; and the repair or replacement of wood, fiberglass or metal doors on an existing building which is to be reported separately in classification 0516.

0514-01 Nonstructural additions to buildings or structures: Installation, removal, alteration, and/or repair

Applies to contractors engaged in the installation, removal, alteration, and/or repair of nonstructural additions to buildings or structures. Nonstructural metal additions include, but are not limited to, fire escapes, staircases, balconies, railings, roll down shutters, window or door lintels, protective window or door gratings, bank cages, decorative elevator entrances or doors, permanent stadium seating, and wall facades and facings. Generally, the process involves bolting, screwing, riveting, or welding these additions to the interior or exterior of buildings or structures. Contractors who operate a shop to prefabricate the additions are to be assigned the classification applicable for the shop manufacturing work being performed. When a contractor's business is assigned a manufacturing classification for shop operations, classification 5206, "Permanent yard or shop," is no longer applicable to the contractor's business for the storage of materials or repair of equipment.

This classification excludes sheet metal installation such as siding, gutters and downspouts, and nonstructural sheet metal patio covers/carports which are to be reported separately in classification 0519; the installation, repair or dismantling of portable bleachers or stages which is to be reported separately in classification 0603; and the erection of commercial metal carports, service station canopies, and structural iron or steel work as part of a building or structure which is to be reported separately in classification 0518.

WAC 296-17A-0516 Classification 0516.

0516-00 Building repair, remodeling and carpentry

This subcode applies to a firm that chooses to report all construction phases in one classification. This is to simplify recordkeeping.

Applies to contractors engaged in building repair, remodeling and carpentry work.

This classification applies to:

- Remodeling and carpentry-related framing work on concrete, brick and steel buildings.
- Wood framed building renovation and remodeling projects when the skeleton framework is not being modified or altered.

Typical projects include, but are not limited to:

- Interior building demolition ("strip outs") involving only the removal of interior walls, partitions, interior trim, cabinetry, doors, flooring and related construction materials;
- Converting a room from one use to another, such as a bedroom to a study, or a garage to a family room;
- Enlarging or reconfiguring a room by removing or adding an interior wall;
- Upgrading a kitchen or bathroom;
- Adding structures such as a wooden deck to an existing building, screening a porch, installing a wood patio cover, or assembling sheet metal tool or garden sheds.

Contractors subject to this classification use a variety of dimensional lumber and wood products, light weight metal studs and plastic and fiber reinforced boards, metal fasteners (nails, screws and bolts), and metal reinforcing or support straps such as joist hangers and post brackets.

This classification includes:

- Framing of wood structures with light weight metal studs.
- Installation of earthquake tie downs on residential buildings.
- Specialty service providers or contractors engaged in providing general repair services or performing remodeling projects on buildings and structures.

Contractors who alter, remodel or repair existing structures and have opted to report their construction activities under this single subclassification 0516-00 are not to be assigned any other construction classification with the exception of roof work or roofing which is to be reported separately in classification 0507-05.

> ***Special note:*** Businesses assigned to this classification are distinguishable from those assigned to classification 0516-02, in that 0516-02 requires each phase of construction to be reported separately in the appropriate construction classification(s).

Contractors that build new wood structural additions as part of a remodeling contract must also report each phase separately. They must use classification 0510-00 to report the new framing. All other phases of the construction must be reported separately in the appropriate classification(s) as noted in the text of classification 0516-02.

Contractors that build new structural additions and also repair and remodel existing structures will be assigned both 0510-00 and 0516-02 in addition to any other appropriate classification. 0516-00 will not be assigned to these employers.

Subclassifications 0516-00 and 0516-02 cannot be active on an account at the same time.

0516-01 Wood playground equipment: Installation and/or repair

Applies to contractors engaged in the installation and/or repair of wood playground equipment. Work contemplated by this classification begins after the area of land has been excavated and/or cleared and includes installing wood playground equipment at private residences and in public settings such as, but not limited to, schools, parks, day care centers, churches, and hotels. This classification usually includes a variety of playground equipment comprised of treated wood beams, poles, posts, and a variety of dimensional lumber used in building swings, forts, stationary and swinging bridges, balance beams, climbing towers, slides, and rope and tire walks. Generally, the process involves setting poles or posts with use of a post hole digger, backhoe or tractor equipped with an auger. The poles or posts may be set in concrete. Depending on the piece of equipment being built, use of beams, planks, dimensional lumber, rope, chains, tires, and metal bars or rings, are securely attached with nails, screws, bolts or eye hooks. This classification includes the building of borders surrounding the playground equipment area with beams or railroad ties and the spreading of pea gravel, sand or wood chips underneath the equipment.

This classification excludes the installation of metal playground equipment which is to be reported separately in classification 0603, and the excavation or clearing of land which is to be reported separately in classification 0101.

0516-02 Building repair, remodeling and carpentry, N.O.C.

This subcode applies to a firm that chooses to report all construction phases into separate construction classifications.

Applies to contractors engaged in building repair, remodeling and carpentry work, not covered by another classification (N.O.C.).

This classification applies to:

- Remodeling and carpentry-related framing work on the interior of concrete, brick and steel buildings.
- Wood framed building renovation and remodeling projects when the skeleton framework is not being modified or altered.

Typical projects include, but are not limited to:

- Interior building demolition ("strip outs") involving only the removal of interior walls, partitions, interior trim, cabinetry, doors, flooring and related construction materials.
- Converting a room from one use to another, such as a bedroom to a study, or a garage to a family room.
- Enlarging or reconfiguring a room by removing or adding an interior wall.
- Upgrading a kitchen or bathroom.
- Adding structures such as a wooden deck to an existing building, screening a porch, installing a wood patio cover, or assembling sheet metal tool or garden sheds.

Contractors subject to this classification use a variety of dimensional lumber and wood products, light weight metal studs and plastic and fiber reinforced boards, metal fasteners (nails, screws and bolts), and metal reinforcing or support straps such as joist hangers and post brackets.

This classification includes:

- Framing of wood structures with light weight metal studs.
- Installation of earthquake tie downs on residential buildings.
- Specialty service providers or contractors engaged in providing general repair services or performing remodeling projects on buildings and structures.

Except for interior demolition, framing and drywall which are to be reported in classification 0516-02, each phase must be reported separately in the appropriate classification noted below, but not limited to:

Concrete foundations/slabs	0217
Interior painting	0521
Counter tops	0302/0502
Metal siding/gutters	0519
Drywall	0550/0551
Plumbing	0306
Electrical	0601
Roofing new construction	0507
Roof work includes repairs to trusses, rafters, supports and sheathing	0507
Exterior painting	0504
Wood framing/sheathing/windows/nonmetal siding	0510
Floor coverings	0502
Interior finish carpentry	0513
Window installation (not part of a framing contract)	0511
Insulation	0512
Masonry	0302
Brick	0302

Reference: WAC 296-17-31013 and 296-17-31017.

Contractors performing remodeling or alteration projects which involve new structural additions must report that activity in classification 0510-00 and any other applicable classification(s) noted above.

Contractors who alter, remodel or repair existing structures can choose to report all hours in classification 0516-00. This classification excludes roofing or roof work which is to be reported in 0507-05. This method can simplify recordkeeping.

Special note: Proper reporting in multiple construction classifications requires special care in maintaining required records. If these records have not been maintained as required, all worker hours for which the records were not maintained will be reassigned to the highest rated classification applicable to the work that was performed.

Reference: WAC 296-17-31013.

Averages, estimates or percentages are not allowed.

Reference: WAC 296-17-31017.

WAC 296-17A-0517 Classification 0517.

0517-00 Factory built housing units: Set up by contractor or by employees of the manufacturer

Applies to the set up of factory built housing units such as mobile/manufactured homes, modular homes, or prefab cedar homes by contractors who work independently from a sales dealership or by employees of the manufacturer. This classification includes, but is not limited to, delivery of the factory built unit when performed by the set up contractor. The set up process includes placement of the unit or unit sections on blocks or foundations; joining the interior and exterior sections which may involve incidental placement of ridge cap, siding, trim boards, moldings, and interior seams; plumbing and electrical connections; and the installation of skirting, awnings or decks.

This classification excludes mobile home or factory built housing sales dealerships who set up and/or deliver the unit to a sales location or customer's site which are to be reported separately in classification 3415; the delivery of a mobile home or other factory built housing unit by a trucking service which is to be reported separately in classification 1102; the pouring of foundations; and/or the construction of nonstructural sheet metal patio covers/carports, garages or storage sheds regardless if performed by employees of the set up contractor or by another contractor which is to be reported separately in the applicable classification.

0517-01 Building raising, moving and underpinning

Applies to contractors engaged in raising, moving and underpinning buildings. Work contemplated by this classification includes a variety of services involving the change of a building's elevation, location or support structure including incidental shoring and removal or rebuilding of walls, foundations, columns or piers. Employees of the contractor responsible for the overall completion of the project are to be reported in this classification. Underpinning is a process to correct wall cracks, foundation settling or collapse of a building or structure. Generally, underpinning involves one of two methods. In the first method, earth around a foundation is removed to permit construction of a new foundation to replace the old one or to allow for the installation of subfoundations to support the existing earth. This would include masonry or concrete work, blasting (when required) and shoring of surrounding ground and building or structure to prevent cave-ins while foundation work is being performed. The second method deals with steel or wooden beams being inserted through a lower point of the building or structure. The beams are raised and supported by jacks until the foundation is relieved of some or all of its ground pressure. Building raising or moving is a process to change a building's position, either raised to a new elevation in place or moved to a new site, or both. Workers, subcontractors or utility companies will first disconnect all utilities from the building or structure to be moved. Workers will remove all detachable items and open foundation walls to allow metal or wood beams to be placed under the floor structure. Once beams are placed, hydraulic jacks are used to lift the building or structure clear of the old foundation high enough for a new foundation to be constructed, or high enough to allow the carrying vehicle (trailer) to be placed under the beams if it is to be moved. The trailer is moved along a previously graded and cleared path to the new location. The building or structure is then set down on a new foundation which is usually constructed by a separate contractor. Miscellaneous repair work is performed and utilities are reconnected.

This classification excludes contractors engaged in clearing paths, grading and excavation work who are to be reported separately in classification 0101; contractors who
disconnect or hook-up underground gas, water or power lines who are to be reported separately in classification 0107; contractors who construct concrete foundations for wood frame or nonwood frame buildings who are to be reported separately in classification 0217, or in classification 0518 as applicable; and contractors engaged in the delivery and set up of factory built housing units who are to be reported separately in classification 0517.

WAC 296-17A-0518 Classification 0518.

0518-00 Building construction, N.O.C.: Alterations and concrete construction, N.O.C.

Applies to contractors engaged in building construction, not covered by another classification (N.O.C.), including alterations. Work contemplated by this classification includes nonwood frame buildings and structures such as, but not limited to, waste treatment and waste disposal plants, fish hatcheries and stadiums in which the superstructure, skeleton framework, or building shell consists of concrete, iron or steel, or a combination of concrete, iron, steel and/or wood. This classification makes no distinction to the size of the structure or number of stories within the building and includes all concrete tilt-up buildings. Activities include, but are not limited to, the set up and tear down of forms, placement of reinforcing steel, rebar, or wire mesh, pouring and finishing concrete within the building or structure such as foundations, monolithic slabs, ground supported floor pads, precast or poured in place bearing floors or wall panels, columns, pillars, balconies, stairways, including the raising and/or standing of concrete tilt-up walls or precast floors and wall portions, and raising and securing metal frames or members into place using a crane or boom and securing by bolt, rivet or weld.

This classification excludes all other phases of construction which are not in connection with building the superstructure, skeleton framework, or building shell such as, but not limited to, site preparation and excavation which is to be reported separately in classification 0101; bridge or tunnel construction which is to be reported separately in classification 0201; pile driving which is to be reported separately in classification 0202; underground utilities and systems which is to be reported separately in the classification applicable to the work being performed; asphalt work which is to be reported separately in the classification applicable to the work being performed; concrete paving or flatwork not contained within the building which is to be reported separately in the classification applicable to the work being performed; new landscape construction which is to be reported separately in classification 0301; brick, block, granite, marble, slate or masonry work which is to be reported separately in classification 0302; plastering, stuccoing and lathing work which is to be reported separately in classification 0303; plumbing work which is to be reported separately in classification 0306; HVAC work which is to be reported separately in classification 0307; carpet and tile work which is to be reported separately in classification 0502; exterior painting which is to be reported separately in classification 0504; roof work which is to be reported separately in classification 0507; installation of glass panels, curtain walls or windows which is to be reported separately in classification 0511; installation of insulation, sound proofing or suspended acoustical ceilings which is to be reported separately in classification 0512; interior finish carpentry such as the installation of interior doors, cabinets, fixtures or molding which is to be reported separately in classification 0513; installation of overhead doors, garage doors which is to be reported separately in classification 0514; installation of exterior doors and door frames, interior framing and carpentry work which is to be reported separately in classification 0516; installation of sheet metal siding or gutter work which is to be reported separately in classification 0519; interior building painting which is to be reported separately in classification 0521; electrical work which is to be reported separately in classification 0601; the installation of elevators and elevator door bucks which is to be reported separately in classification 0602; new dam construction projects which are to be reported separately in classification 0701; wood frame buildings which are to be reported separately in classification 0510; sheet metal tool sheds which are to be reported separately in classification 0516; brick or block buildings which are to be reported separately in classification 0302 and wallboard installation, taping or texturing which are to be reported separately in the applicable classifications.

0518-01 Metal carport: Erection

Applies to contractors engaged in the erection of metal carports such as those used for commercial parking lots. This classification includes raising and securing metal frames, members, or I-beams into place with a boom or crane and securing by bolt, rivet or weld.

This classification excludes the erection of nonstructural sheet metal patio cover/carports which is to be reported separately in classification 0519, and the erection of a wood carport which is to be reported separately in the applicable carpentry classification (see classification 0510 for additional information).

0518-02 Metal service station canopy: Erection

Applies to contractors engaged in the erection of metal service station canopies. Work contemplated by this classification includes, but is not limited to, raising and securing metal frames, members, or I-beams into place with a boom or crane and securing by bolt, rivet or weld.

This classification excludes the removal or installation of underground tanks which is to be reported separately in classification 0108, and the removal or installation of service station pumps which is to be reported separately in classification 0603.

0518-03 Building wrecking or demolition Iron, steel, concrete, or wood

Applies to contractors engaged in wrecking or demolishing iron, steel, concrete, or wood buildings or structures not covered by another classification. Work contemplated by this classification includes incidental sales of materials, burning or hauling away of debris, and incidental ground clearing activities at the site to permit other use of land. Wrecking and demolition involves barricading the site and walkways to keep nonconstruction workers out of the area to prevent possible injury to them. Guards, watchmen, and traffic controllers (flaggers) are on-site and in adjacent areas to keep work areas secure. Salvage of materials is usually done by hand. Loading of trucks with debris is by chute or front end loaders. Actual demolition of a building or structure is performed in a variety of ways, including dismantling board by board, by crane (pulling sections to the ground), by crane equipped with a steel ball which is swung from the boom of the crane, or by explosives. Employees of the contractor responsible for the overall completion of the project are to be reported in this classification.

This classification excludes security guards employed by contractors to guard the job site before or after the construction work activity hours who are to be reported separately in classification 6601; establishments primarily engaged in selling salvaged building materials which are to be reported separately in classification 2009; interior building demolition ("strip outs") which is to be reported separately in classification 0516; and all iron, steel, concrete, or wood building construction which is to be reported separately in the applicable classification.

WAC 296-17A-0519 Classification 0519.

0519-00 Building construction sheet metal work, N.O.C.

Applies to contractors engaged in the installation or repair of sheet metal work in building construction, not covered by another classification (N.O.C.). Work contemplated by this classification applies to interior and exterior sheet metal work for residential or commercial buildings and includes wood frame, pole buildings, and nonwood frame buildings. This classification includes the installation of metal siding, gutters and downspouts, nonstructural sheet metal patio covers/carports, metal industrial shelving, stainless steel counter tops, and interior wall panels (such as the back splash behind stoves or sinks). Contractors who operate a sheet metal fabrication shop or prefabricate the gutters, downspouts and posts in a shop away from the construction site are to be assigned classification 3404 for the shop operations. 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 work as part of heating ventilation and air conditioning systems installation which is to be reported separately in classification 0307; the installation of aluminum or sheet metal as part of roof work which is to be reported separately in classification 0507; the installation of light weight sheet metal tool sheds which is to be reported separately in classification 0516; and the installation of commercial metal carports and service station canopies which is to be reported separately in classification 0518.

WAC 296-17A-0521 Classification 0521.

0521-00 Painting building interiors; wallpaper hanging/removal

Applies to contractors engaged in painting building interiors regardless of the height inside the building. This classification includes building interiors such as, but not limited to, single and multiple story residential houses and commercial buildings, warehouses, factories, coliseums, theaters, stores and churches. The following structures are examples which would not meet the definition of a building or qualify as interior painting: Bridges, refineries, grain silos, water towers, service station canopies, or tanks. Paint is applied by brush, roller or spray to a variety of surfaces such as wood, wallboard, plaster, stucco, metal, concrete, or other types of surfaces found within the interior of a building. This classification includes all preparation work such as the set up of scaffolding, sanding, removal of old paint or asbestos, taping or masking, and clean up work. This classification also includes the hanging or removal of wallpaper. The process of hanging wallpaper includes cleaning or scraping walls to ensure the wallpaper will adhere to the surface. Depending on the type of wallpaper, adhesive is applied to the wall surface, the wallpaper, or both. Patterns are matched and the strip is applied to the surface and brushed smooth to remove the air pockets. This process is repeated until the entire job is complete. This classification also includes refinishing or resurfacing of tubs, sinks, appliances and countertops.

This classification excludes exterior painting of buildings or structures which is to be reported separately in classification 0504. Classifications 0521 and 0504 may be assigned to the same employer provided accurate records are maintained which distinguish interior building painting contracts from exterior building or structure painting contracts. This classification also excludes contractors engaged in waterproofing buildings or structures N.O.C., pressure washing services or sandblasting of buildings or structures, lead paint abatement, and the exterior painting of buildings or structures, including interior/exterior tanks which are all to be reported separately in classification 0504; 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.

WAC 296-17A-0540 Classification 0540.

0540-00 Wallboard installation, including scrapping Discounted rate (to be assigned only by the drywall underwriter)

Applies to contractors engaged in the installation or repair of wallboard. This classification includes the installation of wallboard, drywall, or sheetrock in all types of residential or commercial buildings or structures. The process consists of cutting wallboard with a utility knife, hacksaw, or power saw to the desired size and then butting material into place and nailing or screw fastening to wood or metal wall studs. Electrical box, window, or door openings are cut out where needed. Installation may require the use of scaffolding, ladders, specialty lifts, or stilts when working at heights, including the use of T holders or hydraulic lifts to hold material being installed on ceilings. This classification also includes wallboard scrapping (picking up and discarding unused portions of wallboard remnants or scraps) at the construction site when performed by employees of the wallboard contractor.

This classification excludes delivery of materials to the construction site by material dealer employees which is to be reported separately in the applicable delivery classification; delivery and stocking of materials to the construction site when performed by employees of the wallboard contractor which is to be reported separately in classification 1101; wallboard taping (including priming and texturing when performed by employees of the wallboard contractor) which is to be reported separately in classification 0541 or 0551; wallboard scrapping by non-wallboard contractor employees which is to be reported separately in the applicable construction debris cleanup classification; plastering, stuccoing or lathing work which is to be reported separately in classification 0303; and the framing of nonbearing walls when performed by the drywall contractor which is to be reported separately in classification 0516.

WAC 296-17A-0541 Classification 0541.

0541-00 Wallboard taping, including texturing and priming Discounted rate (to be assigned only by the drywall underwriter)

Applies to contractors engaged in taping wallboard in residential or commercial buildings or structures. The process of taping occurs after wallboard, drywall, or sheetrock has been installed and involves taping the seams, and spreading joint compound over the seams and nail or screw heads. When dry, the seams are sanded to remove any rough edges. This classification includes the following activities when performed by employees of a wallboard contractor and part of the taping process which includes wallboard texturing (a putty-like material that is sprayed over the prepared wallboard in a clump-like application and smoothed with a trowel or putty knife), and wallboard priming (the application of an undercoating that may be applied either directly to the wallboard or after it has been textured). This classification also includes incidental painting when performed by employees of a wallboard contractor and part of the taping process.

This classification excludes wallboard installation which is to be reported separately in classification 0540 or 0550; wallboard priming and texturing not performed by employees of the wallboard contractor and part of the taping process which is to be reported separately in classification 0521; interior painting which is to be reported separately in classification 0521; and wallboard scrapping by nonmaterial dealer employees which is to be reported separately in classification 0540 or 0550.

WAC 296-17A-0550 Classification 0550.

0550-00 Wallboard installation, including scrapping -nondiscounted rate (to be assigned only by the drywall underwriter)

Applies to contractors engaged in the installation or repair of wallboard. This classification includes the installation of wallboard, drywall, or sheetrock in all types of residential or commercial buildings or structures. The process consists of cutting wallboard with a utility knife, hacksaw, or power saw to the desired size and then butting material into place and nailing or screw fastening to wood or metal wall studs. Electrical box, window, or door openings are cut out where needed. Installation may require the use of scaffolding, ladders, specialty lifts, or stilts when working at heights, including the use of T holders or hydraulic lifts to hold material being installed on ceilings. This classification also includes wallboard scrapping (picking up and discarding unused portions of wallboard remnants or scraps) at the construction site when performed by employees of the wallboard contractor.

This classification excludes delivery of materials to the construction site by material dealer employees which is to be reported separately in the applicable delivery classification; delivery and stocking of materials to the construction site when performed by employees of the wallboard contractor which is to be reported separately in classification 1101; wallboard taping (including priming and texturing when performed by employees of the wallboard contractor) which is to be reported separately in classification 0541 or 0551; wallboard scrapping by non-wallboard contractor employees which is to be reported separately in the applicable construction debris cleanup classification; plastering, stuccoing or lathing work which is to be reported separately in classification 0303; and the framing of nonbearing walls when performed by the drywall contractor which is to be reported separately in classification 0516.

0550-99 Wallboard installation (only to be assigned by the drywall specialist)

Applies to drywall 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 for prime contractor liability.

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

WAC 296-17A-0551 Classification 0551.

0551-00 Wallboard taping, including texturing and priming Nondiscounted rate (to be assigned only by the drywall underwriter)

Applies to contractors engaged in taping wallboard in residential or commercial buildings or structures. The process of taping occurs after wallboard, drywall, or sheetrock has been installed and involves taping the seams, and spreading joint compound over the seams and nail or screw heads. When dry, the seams are sanded to remove any rough edges. This classification includes the following activities when performed by employees of a wallboard contractor and part of the taping process which includes wallboard texturing (a putty-like material that is sprayed over the prepared wallboard in a clump-like application and smoothed with a trowel or putty knife), and wallboard priming (the application of an undercoating that may be applied either directly to the wallboard or after it has been textured). This classification also includes incidental painting when performed by employees of a wallboard contractor and part of the taping process.

This classification excludes wallboard installation which is to be reported separately in classification 0540 or 0550; wallboard priming and texturing not performed by employees of the wallboard contractor and part of the taping process which is to be reported separately in classification 0521; interior painting which is to be reported separately in classification 0521; and wallboard scrapping by nonmaterial dealer employees which is to be reported separately in classification 0540 or 0550.

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 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 non-television 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 non-television cable company contractor which is to be reported separately in classification 0509.

WAC 296-17A-0602 Classification 0602.

0602-03 Elevators or elevator door bucks: Installation, service and/or repair

Applies to contractors engaged in the installation, service and/or repair of freight or passenger elevators and elevator door bucks in private residences and commercial buildings or structures. Generally, the process begins after the elevator shaft has been erected, to include, but not be limited to, the installation of elevator units, doors, door bucks, cables and hoisting systems, motors, and electrical apparatus and wiring in connection with operation of the elevator.

This classification excludes the installation or repair of escalators and industrial machinery which is to be reported separately in classification 0603, and the erection of temporary construction elevators as part of a construction project which is to be reported separately in the classification applicable to the phase of construction being supported.

WAC 296-17A-0603 Classification 0603.

0603-00 Machinery: Installation, service and/or repair, N.O.C.; Millwright work, N.O.C.

Applies to contractors engaged in the installation, service and/or repair of heavy machinery or equipment at a customer's location which is not covered by another classification (N.O.C.). Millwright work and the service or repair of engines and gas machines is also included. A millwright is a technician who specializes in installing and repairing industrial machinery. Typical customers include, but are not limited to, wood, metal and plastic manufacturing plants, fuel refineries, and mills. Types of machinery installed and repaired includes, but is not limited to, escalators, conveyor systems, printing presses, lathes, mill saws, dairy equipment and wind machines. (Store operations of dairy equipment/supply dealers or wind machine dealers are to be reported separately in classification 6407.) Work contemplated by this classification includes, but is not limited to, the pouring of a concrete pad on which the machinery will be installed, cutting and welding of brackets and mountings, assembling component parts, any incidental electrical connections needed to complete the installation, and calibrating the controls and testing the machinery's operation when done by employees of an employer having operations subject to this classification. Placement of heavy machinery must often be done with cranes or by rigging hoists. This classification also includes the dismantling and removal of machinery and equipment covered by this classification.

0603-05 Dynamos, electrical generators and turbines: Installation, service and/or repair

Applies to contractors engaged in the installation, service and/or repair of dynamos, electrical generators and turbines at a customer's location. A dynamo is a generator of direct electrical current; a turbine is a mechanism that converts moving fluid into mechanical power. Customers include, but are not limited to, electrical utilities, manufacturing plants, mills, and telecommunications companies. Work contemplated by this classification includes, but is not limited to, preparation of a concrete pad on which the machinery will be installed, cutting and welding of brackets and mountings, assembly of component parts if necessary, any incidental electrical connections needed to complete the installation, and calibrating and testing the machinery's operation when done by employees of an employer having operations subject to this classification. Placement of heavy machinery must often be done with cranes or by rigging hoists. Also included is the dismantling and removal of dynamos, generators and turbines.

This classification excludes the installation of underground overhead 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.

0603-07 Industrial plant maintenance by contractor

Applies to contractors engaged in maintaining, repairing and installing machinery on a long-term contract basis for customers at the customers' location. Customers include, but are not limited to, manufacturing or chemical plants, petroleum refineries, food processing plants and mills. Work contemplated by this classification includes all routine maintenance and repair of a customer's equipment such as, but not limited to, cleaning, oiling and regularly scheduled maintenance and replacement of machinery or machinery parts, equipment and other mechanical installations that are part of the customer's building when done by employees of an employer having operations subject to this classification.

0603-08 Metal playground equipment, portable bleachers or stages, above ground swimming pools: Installation, dismantling, and/or repair

Applies to contractors engaged in the installation, dismantling, and/or repair of metal playground equipment, portable bleachers or stages, and above ground swimming pools. Playground equipment includes, but is not limited to, swings, monkey bars, merry-go-rounds, and slides. Work contemplated by this classification includes all operations necessary for the erection of metal playground equipment including, but not limited to, boring holes in the ground (usually with an auger) into which the various pieces of equipment will be set in concrete, any incidental cutting, welding, drilling and bolting of the tubular steel components which are usually from one to four inches in diameter, and fastening on the chains, swings, handlebars, sliding surface, platforms, bench seats, or other components. This classification also includes the application of any finish material or paint when done by employees of an employer having operations subject to this classification.

This classification excludes the installation of wood playground equipment which is to be reported separately in classification 0516.

0603-09 Commercial equipment: Installation, dismantling, service, and/or repair

Applies to contractors engaged in the installation, dismantling, service, and/or repair of commercial equipment such as, but not limited to, commercial dishwashing units, bakery and restaurant ovens, stoves, grills, sanitizers, steam tables, car washing equipment, commercial laundry equipment, electric entry doors, dry cleaning equipment, gas pumps, or parimutuel totalizer equipment at horse racing facilities. Work contemplated by this classification includes, but is not limited to, placing and leveling the equipment, any assembly of component parts if necessary, connecting or bolting to the wall or floor, making any necessary incidental plumbing or electrical connections, and calibrating and testing the equipment when done by employees of an employer having operations subject to this classification. Some pieces of equipment in this classification may be large enough that they must be moved and positioned with hoists or cranes. Also included is the dismantling and removal of commercial equipment.

WAC 296-17A-0604 Classification 0604.

0604-04 Scrap metal dealers or processors: Collecting, sorting and reduction of scrap metal

Applies to establishments engaged as dealers or processors of ferrous and nonferrous scrap metals for resale. Ferrous metals are primarily composed of iron or steel. Nonferrous metals include, but are not limited to, aluminum, brass, bronze, copper, lead, magnesium, pewter, tin, and zinc. If the dealer collects scrap metals from mills, foundries, refineries, or fabricators, they usually leave dumpster containers with the "customer" and pick up the full containers with their own trucks. If they buy scrap from independent collectors, the collectors bring the metals to the dealer's yard. In either case, the metal is weighed, graded, and sorted by type at the dealer's yard. It may be resold as is to customers who occasionally come to the yard; however, it is usually further processed and prepared for shipping to industrial customers. Shipping is done by rail, ship, or common carrier. As an incidental service, scrap dealers may also buy back recyclable goods such as, but not limited to, aluminum cans, glass, and batteries; this activity is included within the scope of this classification when performed by employees of employers subject to this classification. Processing includes one or more of the following operations: Cutting off impure metals or plastic parts with acetylene cutting torches; cutting scraps into smaller pieces with alligator shears or cutting torches; slicing heavier scrap metals or flattened automobiles with hydraulic guillotine shears; crushing auto bodies with crushers; ripping apart large pieces of scrap with shredders; separating metal from rubber, plastic, wood, dirt, and other materials with magnetic separators; removing insulated coverings from copper wire with wire choppers, and compressing scraps into bales with balers. Additional machinery includes, but is not limited to, conveyors, scales, forklifts, tractor-trailer trucks, cranes, electromagnets or grapples, front end loaders, and grinders. Because of recent EPA regulations, instead of melting down metals in their own furnaces, scrap dealers usually ship it to foundries or steel mills that conform with the regulations. However, reduction of metals is included within the scope of this classification if performed by an establishment subject to this classification.

This classification excludes dealers that sell new iron, steel, wire or cable which are to be reported separately in classification 2004; automobile or truck wrecking or dismantling establishments which are to be reported separately in classification 1104; and recycle, collection, and receiving stations (known as buy-back stations) for rags, bottles, paper, and metal containers which are to be reported separately in classification 2102.

> ***Special note:*** Scrap metal dealers vary widely in the type of metals or usable items they buy and sell. Often the term "junk yards" is used to describe dealers who carry a sizable inventory of used goods, such as, but not limited to, bottles, rags, paper, appliances, nails, rubber, in addition to scrap metal in varying amounts. It is the activity of the business that must be considered when determining the classification, rather than how the business refers to its activities. Receiving/buy-back stations for recyclable items in classification 2102 are different from dealers in classification 0604. Receiving stations buy back only recyclable items which they do not process, other than condensing the materials into bales, and selling it to others.

WAC 296-17A-0606 Classification 0606.

0606-01 Vending, coin-, or token-operated machines: Installation service and/or repair

Applies to establishments engaged in the installation, service and/or repair of vending, coin- or token-operated machines. Operations contemplated by this classification include, but are not limited to, delivering machines to desired location, unloading and setting up machines, servicing machines, collecting money, repairing machines, and restocking product into machines. Coin-operated machines include pay telephone booths, weight machines, juke boxes, change makers, pull tabs, slot machines, and similar gaming devices. Vending machine products include, but are not limited to, soft drinks, candies, sandwiches, stamps, cigarettes, frozen desserts, coffee, and personal hygiene products. This classification also includes the preparation of products such as, but not limited to, salads, sandwiches, cookies, and desserts, and honor snack food services when performed by employees of an employer subject to this classification.

This classification excludes honor snack services operated independently from, and not in connection with, coin-operated vending machine services which are to be reported separately in classification 1101; and the installation of parking meter units which is to be reported separately in classification 0105.

0606-02 Fire extinguisher and fire safety equipment: Sales and service

Applies to establishments engaged in the sales and servicing of fire extinguishers and related safety equipment. Operations contemplated by this classification include, but are not limited to, retail and wholesale store operations, field testing services, recharging services, and related safety training. Establishments subject to this classification routinely sell a variety of home and commercial type fire extinguishers, protective clothing, gloves, and hats, specialty shoes, smoke and fire alarms, and first-aid kits. Fire extinguisher sales and service companies may also carry other safety items such as traffic cones, construction and speed signs.

0606-03 Money collecting service of coin-operated and vending machines

Applies to establishments engaged in the removal and/or replacement of money into coin-operated machines. Operations contemplated by this classification are limited to the collection and replenishing of coins in coin-operated or vending machines. This classification also applies to replenishing currency in automated teller machines (cash machines) and removal of coins from parking meters and pay telephones.

This classification excludes the servicing of machines, placement of products into machines for sale, installation of machines, or any product preparation, which is to be reported separately in the applicable classification; installation of free standing automated teller machines which is to be reported separately in classification 0607; establishments engaged in the construction of structures which house automated teller machines, such as those found in parking lots of shopping centers, which are to be reported separately in the applicable construction classifications.

0606-12 Coin- or token-operated amusement devices in stores or shopping malls, N.O.C.: Installation, removal, service and/or repair

Applies to establishments engaged in the placement and servicing of coin- or token-operated amusement devices, not covered by another classification (N.O.C.), within stores and shopping malls for use by the general public. Operations contemplated by this classification include, but are not limited to, the installation, service, repair, or removal of the devices, such as, but not limited to, video games, pinball machines, carrousels and small amusement rides for children. Establishments subject to this classification generally are not involved in the operations of arcades or amusement rides. If an establishment subject to this classification also operates a video or amusement arcade, such operations may be reported separately in classification 6406 provided all the conditions of the general reporting rules covering the operation of a secondary business have been met.

WAC 296-17A-0607 Classification 0607.

0607-11 Household appliances: Installation, service and/or repair by nonstore service or repair company; dealers of used household appliances

Applies to establishments engaged in the installation, service and/or repair of electrical or gas household appliances and to dealers of used electrical or gas household appliances. Many establishments covered by this classification have small retail store operations where they offer reconditioned or second hand appliances for sale, a parts department, and an area where appliances brought into the shop are repaired. Although this classification deals primarily with service away from the shop, the store, parts department and shop operations are included within the scope of this classification. The term "household appliances" includes, but is not limited to, stoves, ovens, ranges, dishwashers, refrigerators, trash compactors, television sets, residential type garage door openers, washing machines, and clothes dryers. This classification also applies to the installation, service or repair of automated teller machines. Repair services provided by establishments subject to this classification may also include related smaller appliances such as video players, portable television sets, stereo systems, microwave and toaster ovens, blenders, coffee makers and mixers. The servicing of water softening systems, coffee and juice machines, and beer taps is also included in this classification.

This classification excludes dealers of new household appliances who are to be reported separately in classification 6306; installation, service, and/or repair of commercial appliances such as those used in laundries, bakeries, and restaurants which is to be reported separately in classification 0603; installation, service, and repair of commercial garage doors and openers which is to be reported separately in classification 0603; installation of water softening systems which is to be reported separately in classification 0306; and small table top or counter top appliance stores which are to be reported separately in classification 6406.

> ***Special note:*** Classification 0607 is distinguishable from classification 6306-02 operations in that appliance stores covered in classification 6306-02 are engaged primarily in the sales of new appliances. Although classification 6306 includes repair of appliances, most repairs are related to warranty work and represent a minor part of the business. By contrast, the repair of appliances in classification 0607 is the primary activity of the business.

0607-16 Television antenna or satellite dish: Installation, removal, service and/or repair

Applies to establishments engaged in the installation, removal, service and/or repair of television antennas or satellite dish receiving units. Operations contemplated by this classification are limited to rooftop installation of television antennas or ground or rooftop-mounted satellite dish reception units. Establishments covered by this classification will generally employ technicians and installers to install systems and trouble shoot reception problems. Equipment is limited primarily to delivery trucks, vans, ladders, and small power and/or hand tools.

This classification excludes specialty contractors who install, remove, service or repair antennas, dish units, and/or other transmitting/receiving apparatus to a structure covered by classification 0508, who are to be reported separately in classification 0508; and establishments engaged in the sale of new console type and big screen televisions who also sell and install antennas which are to be reported separately in classification 6306.

0607-17 Safes or vaults: Installation, removal, service and/or repair

Lock sets and/or dead bolt locks: New installation

Applies to contractors engaged in the installation, removal, service and/or repair of all types of safes or vaults regardless of size or application, private mail or postal boxes, or safe deposit box units within buildings. Safes and vaults are found in businesses such as, but not limited to, banks, jewelry stores, rare coin and stamp stores, grocery stores, and gasoline service stations, as well as in private residences. Services contemplated by this classification include, but are not limited to, safe opening services.

New installation of lock sets and/or dead bolt locks on buildings or structures by contractor or by employees of a locksmith also applies to this classification. The term new installation applies to installing a lock set (locking doorknob) or a dead bolt where none previously existed. The process consists of measuring and marking where the unit is to be placed on the door, boring holes into the door to accept the lock set or dead bolt lock, and installing the lock set unit using a power drill and basic hand tools.

This classification excludes the installation of a replacement lock set or dead bolt lock unit by employees of a locksmith, and locksmith store operations which are to be reported separately in classification 6309.

0607-18 Window/door blinds, shades, curtains and drapes: Installation

Applies to contractors and employees of store operations who are engaged in the installation of indoor or outdoor window coverings, such as, but not limited to, blinds, shades, screens, exterior roll shutters and draperies or curtains, but does not include awnings. The process consists of marking the location of covering on the frame or opening, securing brackets or hardware, rods and poles, and installing the covering.

This classification excludes the installation of window and door awnings which is to be reported separately in the applicable classification, and the manufacture of coverings which is to be reported in the applicable classification.

Special note: Care should be taken when considering the assignment of a store classification to an establishment engaged in the installation of coverings to verify that a store exists. It is common for establishments subject to this classification to have show rooms to help customers visualize covering products available for sale. These establishments have little or no product available for immediate sale, as most items are special order from the manufacturer. A bona fide window/door covering store will have a large assortment of coverings, as well as related home interior products such as, but not limited to, pillows, small rugs, and accent pieces, readily available for sale to customers.

0607-19 Advertising or merchandise display: Set up or removal within buildings by nonstore employees; staging services

Applies to contractors engaged in the set up or removal of advertising or merchandise displays within buildings for retail or wholesale store customers. Operations contemplated by this classification will vary from seasonal panoramas with extensive carpentry, painting, and art work to dressing mannequins to be displayed in store windows.

This classification also applies to establishments engaged in providing merchandising services, not covered by another classification, (N.O.C.), without the responsibility of delivering products to the customer's place of business. Merchandising services contemplated by this classification include, but are not limited to, taking inventory of goods on hand, restocking, reordering, removing outdated or damaged merchandise from shelves, and/or assembling temporary displays.

This classification also applies to establishments providing staging services. They prepare a vacant or occupied home, showroom, or other types of property for viewing to make it appealing to prospective buyers. Usually under the direction of an interior decorator, employees will rearrange existing furniture or add accessories, eliminate clutter and depersonalize a home to make it more spacious and inviting. Staging may also be done on the exterior to provide better curb appeal, but this would generally be minimal by these firms.

This classification excludes employees of store operations engaged in setting up displays or providing staging services who are to be reported in the applicable store classification as this is a common store activity; assembly of work stations or office furniture which is to be reported in classification 2002, and merchandising establishments or employees who deliver products to their customer's place of business, and may also perform related merchandising functions, who are to be reported separately in classification 1101.

0607-21 Meat slicer or grinder: Installation, service and/or repair

Applies to contractors and employees of equipment manufacturers engaged in the installation service and/or repair of meat cutting, slicing, or grinding equipment within stores, restaurants, or processing plants. Repair may be performed at the customer's location or in a shop operated by an employer subject to this classification. This classification includes repair shops, field technicians, installers, and warehouse or parts department employees.

Special note: Establishments subject to this classification generally do not have store operations. Equipment is generally ordered from the manufacturer or distributor and shipped to the customer's location where it will be installed. In the event that an establishment subject to this classification has a store operation it is included within classification 0607.

0607-22 Protective bumpers: Installation

Applies to contractors engaged in the installation of protective bumpers on structures such as, but not limited to, store loading docks for freight or cargo. Operations contemplated by this classification are limited to measuring the dock to be fitted with a rubber bumper, finish cutting or otherwise fabricating the rubber pieces to fit the required application, and fastening the dock bumper with the use of hand tools. Dock bumpers are made of rubber from recycled tires or similar pliable materials.

This classification excludes the manufacture of loading dock bumpers which is to be reported separately in the applicable manufacturing classification.

0607-23 Cellular phone systems or audio components: Installation in vehicles, service and repair

Applies to establishments engaged in the installation of cellular phone systems and/or audio components in vehicles. Audio components include, but are not limited to, radios and stereo systems, speakers and amplifiers, alarm systems, television units, antennas, two-way radio systems. This classification applies to installation employees of stores that sell products as well as to auto service centers that specialize in the installation of products covered by this classification.

This classification excludes retail and wholesale store operations which are to be reported separately in the applicable store classification.

WAC 296-17A-0608 Classification 0608.

0608-01 Electrical alarm systems: Installation, service, and/or repair

Applies to contractors engaged in the installation, service, and/or repair of electrical alarm systems such as, but not limited to, burglar, smoke, security, and fire, within buildings. Operations contemplated by this classification include, but are not limited to, installing low voltage wiring for security units, connecting control panels, installing motion or magnetic sensors on doors, windows, and hallways, installing security cameras and recording equipment, and installing smoke and fire alarm units on walls or ceilings. This classification includes both field and shop operations.

0608-02 Intercom or audio call box: Installation, service, and/or repair

Applies to contractors engaged in the installation, service, and/or repair of all types of building or plant audio communication systems such as, but not limited to, intercoms, sound and paging systems in stores and shopping malls, and call box units in factories and refineries. Operations contemplated by this classification include, but are not limited to, installation of low voltage wiring, installation of audio and speaker units and connecting control units. This classification includes both field and shop operations.

0608-04 Telephone and/or telephonic equipment Prewire by contractor: Installation, service, and/or repair

Applies to contractors engaged in the installation, service, and/or repair of all types of telephone and/or telephonic equipment within residences, office buildings, stores and shopping malls, factories, refineries or other types of buildings. Operations contemplated by this classification include, but are not limited to, installation of low voltage wiring, installation of telephone units, and connecting control units. This classification includes both field and shop operations, as well as contractors engaged only in prewiring buildings for telephone and computer systems, but who do not install equipment.

WAC 296-17A-0701 Classification 0701.

0701-00 New dam construction: All operations in dam site area

Applies to contractors engaged in the construction of new dams only, and includes all operations in the dam site area. A dam is a barrier built across a waterway to control the flow or level of water. Work contemplated by this classification includes the construction of the foundation and substructure such as, but not limited to, earth and rock excavation; boring or tunneling; pile driving or shaft sinking; caisson work; erection of cofferdams; placement of reinforcing steel and rebar; setting and stripping of forms, false work (temporary forms and support structures), concrete distributing apparatus; erection of scaffolds; pouring and finishing concrete; and the placement of gates, turbines, control towers and electrical wiring apparatus. This classification also includes the incidental construction of fish ladders as part of the new dam construction project.

This classification excludes all other construction, service, or repair work done as part of an existing dam which is to be reported separately in the classification applicable to the phase of construction work being performed. For example, the inspection of the foundation by divers is to be reported separately in classification 0202; the patching of cracks in the dam is to be reported separately in classification 0518.

WAC 296-17A-0803 Classification 0803.

0803-00 Cities and towns All other employees

Applies to employees of cities or towns who 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 also includes store and stock clerks. For purposes of this classification, field exposure is defined as any exposure other than the normal travel to a work assignment, such as an auditor or social worker would encounter.

This classification excludes municipal power districts which are to be reported separately in classification 1301; privately owned and operated bus or transit systems which are to be reported separately in classification 1407; irrigation and waterworks operations 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; firefighters who are to be reported separately in classification 6904; volunteers who are to be reported separately in classification 6901; and clerical office and administrative employees who are to be reported separately in classification 5305.

WAC 296-17A-0901 Classification 0901.

0901-00 Ship building and/or repair, N.O.C. (to be assigned only by the maritime underwriter)

Applies to establishments engaged in the building and/or repair of ships not covered by another classification (N.O.C.) and to the dismantling of hulls. Ships contemplated by this classification are recreational vessels under sixty-five feet and some commercial vessels such as, but not limited to, military vessels, tugs, scows, and barges. This classification may also include vessels over sixty-five feet that do not meet the situs and status provisions of the United States Longshore and Harbor Workers Compensation Act. This classification includes shop operations.

This classification excludes wood boat building and repair which is to be reported separately in classification 2903; sheet aluminum boat building which is to be reported separately in classification 3404; fiberglass boat building which is to be reported separately in classification 3511; plate aluminum boat building which is to be reported separately in classification 5209; and boat dealers, marinas, and boat house operations including repair centers which are to be reported separately in classification 3414.

> ***Special note:*** This classification is seldom assigned as most work would be covered by LHWCA. Commercial vessels included in this classification are required to have a Small Vessel Exception Certificate issued by the U.S. Department of Labor.

WAC 296-17A-1002 Classification 1002.

1002-00 Sawmills: Operation and maintenance

Applies to establishments engaged in the operation and maintenance of a sawmill. Sawmills receive raw logs which they usually store temporarily in their yard before cutting them into rough and finished lumber. This classification includes operations such as, but not limited to, loading raw logs onto the conveyor or log slip; sawing logs with a variety of head, cut-off, circular or band saws; grading and sorting lumber; drying green (wet) lumber; and the stacking and storing of lumber. The raw logs are cut into rough lumber, such as cants and blocks, or into finished lumber, such as posts, planks or boards.

This classification excludes all operations conducted in the woods, such as logging or use of a portable sawmill, which is to be reported separately in classification 5001, and establishments engaged only in the manufacturing of wood, veneer, veneer products, or lumber remanufacturing which is to be reported separately in the classification applicable to the manufacturing being performed.

1002-08 Shake and shingle mills - Automated process

(to be assigned by classifications underwriter)

Applies to establishments operating an automated shake and shingle mill which manufacture shakes, shingles and/or ridge caps using automated processes. For purposes of this classification, automated processes refers to shake and shingle mills equipped with automatic feeders on all saws, adjustable packing and cutting stations, and fully automatic systems for conveying material to work stations. All equipment must be equipped with automatic shut off switches. Within a shingle mill the operation of a trim saw must be performed by an individual as a separate function from that of the shingle saw operator (shingle sawyer is not to perform both functions). Shake splitters must be equipped with a gauge control mechanism which permits the operator to automatically set the thickness of the cut. Conveyor systems must have dual controls to allow the deck man and sawyer the ability to control incoming material to the work station.

Block mills must be equipped with an automated pallet dump to eliminate the handling of material to the sawyer work station or an adjustable scissor lift adjacent to the shingle saw or shake splitter. Blocked wood purchased by mills must be contained in pallets prior to entering the mill yard or premises. Log mills must be equipped with a fully mechanized log slip (used to move logs into the deck area), log levelers, stabilizers, and lifters must be present in the deck area, automatic deck cut-off saw, live deck for moving material from the deck to the splitting area and overhead mounted splitters. Trim saws, also referred to as clipper saws, must be equipped with a laser guide or quartz light. This lighting reveals to the operator where its saw blade is in relationship to the material being processed.

For purposes of this classification, the following terms or words shall be given the meanings below:

Automatic deck or cut-off saw: A large saw, usually circular, used to trim logs to a specified length (rounds) before they enter a manufacturing plant.

Clipper saw: A machine used to make shingle edges parallel.

Shingle: Roofing or siding material having sawn faces and backs, are of a standard thickness at the butt end and tapered finish at the other end.

Shake: Roofing or siding material having at least one surface with a natural grain textured split surface.

Live deck: A chain driven platform located in the same proximity as the deck saw and is used to convey cut rounds from the cutting area to the splitting area.

Log stabilizer: A levered device adjacent to the deck saw used to hold the log steady while it is being cut.

Log slip: A chain driven conveyor used to move logs into the deck area.

Laser or quartz guide light: An overhead mounted light above a saw that illuminates that portion of a work surface where the saw blade will pass or make a cut.

Log leveler: A levered device adjacent to the deck saw used to level a log automatically.

Overhead splitter: A ceiling mounted hydraulic, air, or electrically operated apparatus with wedge shaped end that is used to split log rounds into block wood when activated by the splitterman.

Shingle saw: A machine used to make shingles.

Shake splitter: A machine used to split blocks into shake blanks.

Shake saw: A machine used to saw shake blanks into a finished wedged shaped product.

This classification excludes 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 classification 5001.

Special notes: Shake and shingle mills not meeting all the conditions as set forth above shall be reported separately in classification 1005 "shake and shingle mills, N.O.C."

WAC 296-17A-1003 Classification 1003.

1003-02 Dry kiln operations

Applies to establishments engaged in kiln drying of wood as a service for customers in the wood products industry. They may also purchase and dry wood themselves for later sale to a wood product manufacturer. Operations contemplated by this classification include, but are not limited to, receiving green lumber or logs, peeling (mechanized or manual), any incidental machining or turning, layering on a trolley (with spacers in between to allow for air circulation), drying in the heated kiln, and the incidental application of preservative, fire retardant, or insecticide treatments, storing, and delivery. Preservatives may be oil or water based and may be applied through a heated, pressurized vacuum process in an autoclave, by surface application (spraying, brushing, dipping) or by soaking in tanks. Machinery and equipment includes, but is not limited to, log handling and trimming machinery, kilns, boilers that heat the kilns, autoclaves, storage tanks, trolley cars, fork lifts, hand tools and delivery trucks.

This classification excludes dry kiln operations that are part of a wood, veneer or lumber product manufacturing or remanufacturing operation which are to be reported separately in the classification applicable for the operation being performed; all operations conducted in the woods, such as the felling of timber, which are to be reported separately in the applicable logging classification, and work conducted away from the shop or yard, except delivery, which is to be reported separately in the classification applicable for the work being performed.

1003-03 Creosote works; pile and pole treating

Applies to establishments engaged in treating wood poles with creosote or other chemicals to inhibit deterioration. Poles produced by this type of business are intended for use as utility line poles, supports for bridges and trestles, or piles to be driven into the ground as part of the support for a pier or other structure. Operations contemplated by this classification include, but are not limited to, receiving logs, storing, seasoning (either by air or kiln drying), peeling (mechanized or manual), any incidental machining and turning (which may include cutting material into ties or cross arms), the application of creosote or other chemical preservative, and pick up and delivery. Preservative may be applied to seasoned wood through a heated, pressurized vacuum process in an autoclave, by surface application (spraying, brushing, dipping), or soaking in tanks. Machinery and equipment includes, but is not limited to, log handling/trimming/cutting machinery, kilns, boilers that heat the kiln, autoclaves, storage tanks, trolley cars for use in the kiln, fork lifts, hand tools, and trucks.

This classification excludes all operations conducted in the woods, such as the felling of timber, which are to be reported separately in the applicable logging classification, and work conducted away from the shop or yard, except delivery, which is to be reported separately in the classification applicable for the work being performed.

1003-04 Pole yards

Applies to establishments engaged in producing wood poles to a customer's specifications or for their own resale. These poles are intended for a variety of uses and are finished to varying requirements. Work contemplated by this classification includes, but is not limited to, receiving logs, storing, seasoning (either by air or kiln drying), peeling (mechanized or manual), incidental machining or turning (which may include cutting some material into cross arms, cutting and boring), the application of creosote or other chemical preservative, and pick up and delivery. Preservative may be applied to seasoned wood through a heated, pressurized vacuum process in an autoclave, by surface application (spraying, brushing, dipping), or soaking in tanks. Machinery and equipment includes, but is not limited to, log handling/trimming/cutting machinery, kilns, boilers that heat the kiln, autoclaves, storage tanks, trolley cars for use in the kiln, fork lifts, hand tools, and trucks.

This classification excludes all operations conducted in the woods, such as the felling of timber, which are to be reported separately in the applicable logging classification, and work conducted away from the shop or yard, except delivery, which is to be reported separately in the classification applicable for the work being performed.

1003-05 Masts and spars yards

Applies to establishments engaged in producing wood masts and spars. Masts and spars are the main and secondary supports, respectively, for sails and running rigging on sailing vessels. These businesses may also produce poles for other uses which may need to be more precisely shaped and finished than those produced in 1003-04. Work contemplated by this classification includes, but is not limited to, receiving logs, storing, seasoning (either by air or kiln drying), peeling the logs (mechanized or manual), machining and turning to size (which may include cutting and boring holes), application of chemical preservative, sanding if necessary, and pick up and delivery. The application of wood finish is also included when performed by employees of an employer having operations subject to this classification. Preservative may be applied to seasoned wood through a heated, pressurized vacuum process in an autoclave, by surface application (spraying, brushing, dipping), or soaking in tanks. Machinery and equipment includes, but is not limited to, log handling/trimming/cutting machinery, kilns, boilers that heat the kiln, autoclaves, storage tanks, trolley cars for use in the kiln, fork lifts, wood finishing equipment, hand tools, and trucks. This classification includes the production of finished logs that will be used in the manufacture of log houses or cabins.

This classification excludes all operations conducted in the woods, such as the felling of timber, which are to be reported separately in the applicable logging classification, and work conducted away from the shop or yard, except delivery, which is to be reported separately in the classification applicable for the work being performed.

1003-06 Log home manufacturing

Applies to establishments that receive logs either peeled or unpeeled. Work contemplated by this classification includes the use of hand tools such as, but not limited to, planers, grinders, skids, drawn knives, and slicks to peel or bring back the new appearance of the logs. Chainsaws and chisels are used to notch out the logs to assemble them together. Equipment such as loaders, forklifts, or cranes are used to maneuver the logs around the yard or to help in the assembly of the log home. Once the shell is assembled, it is numbered. The shell is then unassembled and is shipped to the customer's site to be erected. The erection of the log home shell at the customer's site is to be reported in 0510-00. This classification excludes all other phases of construction which will be reported in the applicable construction classifications.

Log home manufacturing performed in a sawmill environment using dimensional lumber is to be reported in 2903-12.

WAC 296-17A-1004 Classification 1004.

1004-00 Log storage and log sorting yards

Applies to establishments engaged in the operation of log storage or sorting yards. The logs may be owned by the yard, for later sale, or stored for others. Operations contemplated by this classification include, but are not limited to, loading/unloading log trucks, grading logs by type or size, stacking logs, recordkeeping, security and routine maintenance of grounds and equipment.

This classification excludes all trucking outside of the yard which is to be reported separately in classification 1102; log storage or sorting yards operated by a logging company at a side or a remote location, which are considered an inclusion and are to be reported separately in classifications 5001 or 5005 as applicable; and log storage yards operated in conjunction with a pole yard, log drying, or wood products manufacturing business which are to be reported separately in the classification applicable to the business.

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 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:

- Loading raw logs onto a conveyor or log slip;
- Cutting the log into rounds;
- Splitting the rounds into blocks;
- Feeding the blocks through a shake or shingle saw;
- Grading, sorting, bundling, and stacking 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 296-17A-1002.

WAC 296-17A-1007 Classification 1007.

1007-08 Geophysical exploration, N.O.C.

Applies to contractors engaged in geophysical exploration, with no core drilling, and without seismatic detection, who are not covered by another classification (N.O.C.). The more common methods of geophysical exploration are gravitational, electric and magnetic. In the gravitational method, delicate pendulums and torsion balances capable of detecting differences in the gravitational pull of the earth at various places enable the geologist to tell where oil is likely to be found. There are two electrical methods, resistivity and inductive. In the resistivity method, measurements are taken on an ohmmeter, which indicate the resistivity of the subsurface. The inductive method is somewhat comparable, but instead of determining the resistivity of the subsurface formations, the conductivity is measured enabling the geologist to determine the character of the subsurface being studied. The magnetic method is accomplished by means of a highly developed form of magnetic dipping needle with a telescope magnifier. The magnetic attraction exerted by magnetic rocks and formations causes the needle to deflect from its horizontal plane, thereby enabling a geologist to develop contour maps with lines of equal magnetic attraction. This classification includes prospectors who may specialize in particular instrumentation such as electrical, gravity, magnetic or seismic. The prospector studies structure of subsurface rock formations to locate petroleum deposits; conducts research using geophysical instruments such as seismograph, gravimeter, torsion balance, and magnetometer, pendulum devices, and electrical resistivity apparatus to measure characteristics of the earth; computes variations in physical forces existing at different locations and interprets data to reveal subsurface structures likely to contain petroleum deposits; and determines desirable locations for drilling operations. This classification includes prospecting for mineral ores and the testing of soil for percolation when performed by employees of an employer subject to this classification.

This classification excludes core drilling and seismic geophysical exploration which are to be reported separately in classification 0103, and geophysical crews employed by oil companies who are to be reported in the classification applicable to the business.

> ***Special note:*** When assigning classifications 1007-08, 4901-16 - Geologists, and 0103-10 - Seismic geophysical exploration, care must be taken to look beyond the word "geologist" to determine the actual nature of the activities being performed.

1007-09 Testing and inspecting of pipelines or utility lines using radiographic, video, infrared thermography or X-ray analysis process by contractor at industrial plants or construction sites

Applies to establishments engaged in the testing or inspecting of pipelines, utility lines or conduits for others, provided the testing or inspecting is not performed in conjunction with the construction of the pipeline. This classification includes testing or inspecting involving radiographic, video, infrared thermography or X-ray analysis processes such as the X raying of containers, inspecting of utility lines, and the drawing of oil samples on-site when performed by employees of an employer subject to this classification. Classification 1007-09 is assigned primarily to field activities.

This classification excludes testing or inspecting done in conjunction with construction which is to be reported separately in the appropriate construction classification.

1007-15 Inspection and grading bureaus, N.O.C.; log scaling and grading bureaus; lumber inspection services; weigh scale attendants, N.O.C.; weather stations; rainmaking - No aircraft; air flow/heat balancing and testing

Applies to establishments operating as inspection and grading bureaus, not covered by another classification (N.O.C.), including, but not limited to, those involved in inspecting and grading commodities such as logs, lumber, shingles, shakes, poles, and railroad ties. The commodity is examined and stamped with a grademark which indicates the grade, species, producer's name or number and other pertinent data. A certificate of inspection may be issued in lieu of a grademark. The purpose of the inspection is to grade, tally, and stamp only those products which meet certain required specifications and to cull those products which do not meet the established standards. Log scaling and grading bureaus measure the logs, and by applying log rule formulas, determine the net yield, usually expressed in board feet. A scale ticket containing descriptive data is attached to the end of the log. This classification also applies to weigh scale attendants not covered by another classification (N.O.C.), when the service is available to the general public, otherwise the weigh scale attendants are to be included in the basic classification of the business. This classification includes establishments engaged exclusively in such services as auto emission control testing, air flow balancing and testing, the balancing and testing of heating, ventilating and air conditioning systems, hydrostatic testing of such objects as boilers, tanks, pipes and fittings using compressed air or water pressure to detect leaks, the strength testing of building material such as, but not limited to, asphalt, concrete and steel; and the testing or inspecting of steel weldments. This classification also includes weather stations which observe and record weather conditions for use in forecasting, and which read weather instruments, including thermometers, barometers, and hygrometers to ascertain elements such as temperature, barometric pressure, humidity, wind velocity, and precipitation. Weather data is transmitted and received also from other stations. A fully automated (computerized) weather station can be reported under classification 4904. This classification also covers rainmaking without the use of aircraft.

1007-16 Foresters (to be assigned only by reforestation underwriter)

Applies to foresters engaged in forest management. Foresters may plan and direct forestation or reforestation projects, map forest areas, estimate standing timber and future growth, or manage timber sales. Foresters also may plan cutting programs to assure continuous production of timber, and determine methods of cutting and removing timber with a minimum of waste and environmental damage. They may plan and design forest fire suppression and fire-prevention programs, plan and design construction of fire towers, trails, roads and fire breaks and may also plan and design projects for control of floods, soil erosion, tree diseases, and insect pests in forests. Foresters may specialize in one aspect of forest management.

This classification excludes manual labor or direct supervision of manual labor.

1007-18 Foresters and timber cruisers - Scientific tree, forestry, and watershed studies (to be assigned only by reforestation underwriter)

Applies to establishments engaged in scientific tree studies for others. Scientific tree studies are research oriented; random sample plots are measured and data such as the size of trees, species, disease and insect or animal damage, and seedling mortality, are recorded. Plots are maintained where each tree is tagged, its genealogy recorded, and growth statistics entered. A scion (a detached living shoot or twig) may be grafted onto a root stock and detailed records maintained of its genealogy and growth. Other data, such as fertilizers used, also may be maintained. These test plots are sometimes referred to as progeny plots or progeny studies. This classification includes scientific studies of watersheds or watershed restoration which involves the evaluation of slopes, road systems, streams and the entire ecosystem (an ecological community with its physical environment, regarded as a unit). This classification also includes precommercial thinning layouts or pruning inspections to determine if an area is ready for thinning or pruning.

This classification excludes manual labor or direct supervision of manual labor.

1007-19 Timber cruisers (to be assigned only by reforestation underwriter)

Applies to timber cruisers engaged in cruising timber land to estimate the volume and quality of a timber stand through an on-site visual inspection. A timber cruiser collects data concerning forest conditions for appraisal, sales, administration, logging, land use, and forest management planning. A forest area is traversed on foot in an established pattern and sampling techniques applied. The height and diameter of each tree in a test site is recorded as are defects such as rot and bends, to estimate the useable wood in each tree. From the data collected a summary report is prepared giving the timber types, sizes, condition and outstanding features of an area, such as existing roads, streams, and communication facilities. Trees may be marked with spray paint to denote trail, boundary, or for cutting.

This classification excludes manual labor or direct supervision of manual labor.

1007-20 Foresters and timber cruisers - Tree auditing (to be assigned only by reforestation underwriter)

Applies to establishments engaged in tree auditing for others. This service is generally associated with new plantations and is the process of evaluating the quality and the rate of planting of new trees, as well as surveying newly planted sites on a periodic schedule to determine the survival rate.

This classification excludes tree auditing services when planting is in process, which is to be reported separately in classification 5004.

This classification excludes manual labor or direct supervision of manual labor.

1007-21 Environmental and ecological surveyor services, N.O.C.

Applies to establishments engaged in providing environmental and ecological surveying services not covered by another classification (N.O.C.) for others. Environmental or ecological surveying firms typically serve as consultants to industrial or commercial enterprises, governmental agencies or private citizens. Environmental engineer is a term applied to engineering personnel who apply knowledge of chemical, civil, mechanical, or other engineering disciplines to preserve the quality of life by correcting and improving various areas of environmental concern, such as air, soil, or water pollution. Services include identifying and projecting potential environmental impact resulting from proposed projects, assessing the source, severity and extent of environmental damage resulting from human or natural causes, and recommending solutions to protect or regain the natural balance between organisms and their environment. Activities of environmental surveying/consulting establishments include, but are not limited to, locating archaeological sites for preservation, researching and collecting field data on birds and insects, preparing impact statement for landowners and developers, stream and fish monitoring, botanical surveys, wetland surveys, soil and groundwater testing for contamination, air monitoring including industrial hygiene services, monitoring and testing at hazardous waste sites, providing advice on pollution control at its source, and developing a plan for cleaning up already recognized problems such as waste disposal sites, radon or asbestos contamination. Other services provided may include helping clients develop a system for complying with various governmental regulations. This classification includes employees of the environmental surveying service who conduct field

WAC 296-17A-1007 Classification 1007

work as well as those who are assigned to act as project managers or project superintendents to oversee the work of remediation contractors.

This classification excludes all types of remediation work which is to be reported separately in the classification applicable to the type of remediation work being performed, and surveyors employed by construction companies or other types of businesses who are to be reported separately in the applicable classifications.

> ***Special note:*** When assigning classifications 1007 or 4901, care must be taken to look beyond the words "consulting" or "engineering" to determine the actual nature of the activities being performed.

WAC 296-17A-1101 Classification 1101.

1101-04 Automobile delivery or repossessing

Applies to establishments engaged in delivering or repossessing individual automobiles for others. Generally, a client will contact the service company and arrange for a car to be delivered to a specific destination or request that a car of which they (client) is the legal owner, be repossessed and delivered to a specific location. In either case, a driver, not a motorized transportation service, does the delivery. Duties of employees subject to this classification are generally limited to unlocking vehicles and driving. It is common on long distance deliveries for the service company to use more than one driver. This classification also applies to drivers of sound trucks.

This classification excludes operation of tractor/trailer combinations to transport vehicles which is to be reported separately in classification 1102 and the use of a tow truck which is to be reported separately in classification 1109.

1101-06 Delivery by retail and wholesale stores and distributors, N.O.C.

Applies to employees of retail and wholesale stores engaged in inter-store delivery, customer merchandise delivery when excluded from the store classification, employees of a company that contracts to perform those same services, small package specialty delivery companies, and delivery not covered by another classification (N.O.C.). Employees subject to this classification are generally involved in loading and unloading delivery vans or trucks and driving from store to store, or from a store to a customer's location. Drivers may have designated routes or delivery areas. This classification excludes establishments engaged in general trucking services such as hauling bulk merchandise or commodities which are to be reported separately in classification 1102.

1101-09 Parcel delivery companies for delivery of small parcels

Applies to establishments engaged in the delivery of small parcels for others. Establishments subject to this classification may offer overnight express services, but usually do not deliver packages that exceed 150 pounds. Work contemplated by this classification includes, but is not limited to, driving, loading and unloading delivery vehicles. This classification also applies to contract mail delivery route drivers and contract hauling of mail between post offices.

This classification excludes the delivery of bulk freight such as that delivered by trucking companies which are to be reported separately in classification 1102.

1101-14 News agents or distributors of magazines, periodicals and telephone books No retail dealers

Applies to establishments engaged in the distribution of newspapers, periodicals, and telephone books. Work contemplated by this classification includes, but is not limited to, driving, loading and unloading the vehicles, stocking shelves, and removing old periodicals from shelves.

1101-17 Driver delivery sales, N.O.C.

Applies to establishments engaged in route sales of a wide variety of merchandise not covered by another classification (N.O.C.), including, but not limited to, hand tools, automotive supply, and household items. Sales personnel deliver products, show samples and solicit further orders. They may also call on new customers along their route. The classification also applies to establishments or employees known as merchandisers who deliver products to their customer's place of business then perform related merchandising functions such as taking inventory of goods on hand, restocking, reordering, removing outdated or damaged merchandise from shelves or the premises, and/or assembling temporary displays which are usually made of lightweight material such as cardboard or plastic and used for promotional or seasonal goods. These merchandisers often deal in products such as, but not limited to, greeting cards, over-the-counter medications, and grooming products.

This classification excludes employees of establishments who provide merchandising services, but who do not deliver products to the customer's place of business, who may be reported separately in classification 0607; and establishments engaged in the set up or removal of advertising or merchandise displays that involve more than incidental assembly of seasonal or promotional exhibits which are to be reported separately in classification 0607.

> ***Special note:*** The distinguishing factor between merchandising employees who are to be reported in classification 1101-17 and those who may be reported in classification 0607 is the delivery of products to the customer's place of business. Any employee who delivers merchandise to the customer's place of business is to be reported in classification 1101.

1101-19 Route food services

Applies to establishments engaged in route food services where prepackaged, prepared food is sold, or where food may be prepared in the mobile unit for immediate sale by employees of the route food service. Duties include, but are not limited to, driving, food preparation, loading and unloading the vehicle, and cashiering. Typical route food services include, but are not limited to, traveling coaches that sell beverages and prepared pastries or snack items at various locations during a given work day, ice cream wagons, refrigerated trucks that sell specialty prepackaged foods to route customers, or mobile "short-order" food services that sell fast foods at special events or at locations where hot food may not be available.

This classification excludes food preparation at a fixed location for the route food vehicles which may be reported separately in classification 3905 or as applicable, food vendors operating from a push cart or mobile stand and food vendors who operate from a truck or van but who do not move from place to place throughout the day who are to be reported separately in classification 3905.

1101-20 Computer tape or accounting records delivery service

Applies to establishments engaged in picking up and delivering computer tape, accounting records, or similar financial records to or from storage centers to customer locations. Delivery drivers in this classification often work in metropolitan areas and drive small cars or bicycles.

1101-21 Errand service

Applies to establishments engaged in providing errand services for others. Types of errands include, but are not limited to, shopping services, delivery of food, beverages or other commodities, and delivery of body fluid samples to laboratories. Vehicles used by these services are typically small cars or bicycles. This classification also applies to the distribution of sample merchandise by vehicle.

WAC 296-17A-1102 Classification 1102.

1102-02 Interstate trucking

Applies to establishments engaged in interstate trucking. Interstate trucking is the hauling of goods, bulk merchandise, or commodities that either originate out-of-state or have an out-of-state destination. Duties include driving, in some cases loading/unloading vehicles, and mechanical repair. The loading and unloading may be done with forklifts, pallet jacks, hand trucks, or by hand. The drivers may have an assigned route, or they may be assigned a different destination each trip.

> ***Special notes:*** Trucking establishments are allowed to have both the trucking classification 1102 and the freight handling classification 2002. However, hours cannot be split for a worker who works in both classes. If an employee has any driving duties, all their hours are to be reported in classification 1102. Establishments subject to this classification are to report actual hours worked for each driver. However, the hours are to be capped at 520 hours per driver per quarter. Detailed information can be found in the general audit rule covering the trucking industry and in RCW 51.12.095.

1102-03 Intrastate trucking

Applies to establishments engaged in intrastate trucking. Intrastate trucking is the hauling of goods, bulk merchandise, or commodities only within the boundaries of a state. The goods must have both an origin and destination in the same state. Duties include driving, in some cases loading and unloading the vehicles, and mechanical repair. The loading and unloading may be done with forklifts, pallet jacks, hand trucks, or by hand. The drivers may have assigned routes or a territory. Businesses in this classification usually have terminals or storage depots where merchandise is stored awaiting transfer.

> ***Special notes:*** Trucking establishments are allowed to have both the trucking classification 1102 and the freight handling classification 2002. However, hours cannot be split for a worker who works in both classes. If an employee has any driving duties, all their hours are to be reported in classification 1102. Establishments subject to this classification are to report actual hours worked for each driver. However, the hours are to be capped at 520 hours per driver per quarter. Detailed information can be found in the general audit rule covering the trucking industry and in RCW 51.12.095.

1102-04 Combined interstate/intrastate trucking

Applies to establishments engaged in a combination of interstate and intrastate trucking. Interstate trucking is the hauling of goods which either originate out-of-state or have an out-of-state destination. Intrastate trucking is the hauling of goods only within the boundaries of a state: The goods have both an origin and destination in the same state. Duties include driving, in some cases loading and unloading the vehicles, and mechanical repair. The loading and unloading may be done with forklifts, pallet jacks, hand trucks, or by hand. The drivers may have assigned routes or a territory. Establishments in this classification usually have terminals or storage depots where merchandise is stored awaiting transfer.

> ***Special notes:*** Trucking establishments are allowed to have both the trucking classification 1102 and the freight handling classification 2002. However, hours cannot be split for a worker who works in both classes. If an employee has any driving duties, all their hours are to be reported in classification 1102. Establishments subject to this classification are to report actual hours worked for each driver. However, the hours are to be capped at 520 hours per driver per quarter. Detailed information can be found in the general audit rule covering the trucking industry and in RCW 51.12.095.

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 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; incidental sales of landscaping rock, sand, gravel, and crushed rock; 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; 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.

WAC 296-17A-1104 Classification 1104.

1104-00 Auto or truck wrecking or dismantling

Applies to establishments engaged in salvaging, dismantling and parting out motorized vehicles, motorcycles, and aircraft. Parts may be removed and inventoried or removed when there is a special request for them. Afterwards, hulls are stripped and may be crushed. Operations contemplated by this classification includes removal of salable parts with the use of hand tools and discarding frames and bodies for future sale to scrap dealers and metal manufacturers. Any subsequent breaking up of stripped chassis and bodies with torches or shears to be sold as iron or steel scrap is also included within the scope of this classification as is the reconditioning of the yard's own autos and trucks for resale. In addition to the yard work, salvaged parts will be reconditioned or repaired and sold over the counter. New parts may also be sold. A dismantler may locate and obtain parts from another yard for a customer. Dismantlers may haul cars and trucks to the yard by tow truck, flatbed, or multicar carrier or the owner may bring the vehicle to the yard. Tow truck operations related to the hauling of vehicles purchased by the wrecking yard for sale by the yard are included within the scope of this classification.

This classification excludes establishments engaged in tow truck services to the public which are to be reported separately in classification 1109, and establishments engaged in salvaging, collecting, sorting and reducing scrap metal which are to be reported separately in classification 0604.

WAC 296-17A-1105 Classification 1105.

1105-00 Septic tank pumping

Applies to establishments engaged in septic tank pumping services. Operations contemplated by this classification include driving, locating the septic tank and digging as necessary to uncover it, connecting the pumping hose to the septic tank, pumping out the sludge, and disposing of the waste products.

This classification excludes installation and repair of septic tanks or systems which are to be reported separately in classification 0108, and cleaning of sewage treatment tanks which is to be reported separately in classification 0504.

1105-01 Street sweeping; parking lot sweeping; dust control; and portable chemical toilet servicing

Applies to establishments that perform street sweeping and parking lot sweeping services for others. Trucks used for sweeping are equipped with rotating or nonrotating brushes and vacuum/suction devises. In addition to driving duties, the drivers may adjust/unclog the brushes, and clean the holding tanks contained on the sweeping or pumping vehicle. This classification also includes snow removal by plowing, delivery of portable toilets and the related servicing and disposal of waste products which are recovered by establishments subject to this classification. This classification also includes trucks that spray water on roads and other surfaces for dust control.

1105-02 Vacuum truck services

Applies to establishments engaged in vacuum truck services for others. Services include, but are not limited to, cleaning of duct work, picking up waste oils, lubricants, antifreeze, bilge water, and similar waste products. Establishments subject to this classification may offer a regular service, one-time or occasional pick-up service. The driver has kits for testing the materials and, if there is a question, a sample is taken to a laboratory for further analysis. If the waste material is acceptable, it is pumped into the tanker truck. The waste material may be consolidated with similar products and "bulked" in storage tanks, then taken to appropriate treatment or disposal facilities, or it may be taken directly to appropriate facilities. If it is to be "bulked" with other products, it will be filtered as it is pumped into the storage tanks and allowed to sit for a few days for any water to settle to the bottom of the tank and be drained off. Bulked materials may be hauled away by the establishment's own trucks or by common carrier. Establishments subject to this classification may pick up containers of used oil filters and bring them into their plant where they are sorted into crushed and uncrushed filters, and gaskets removed. This activity is included within the scope of this classification if it is an incidental service.

This classification includes the related disposal of waste products which are recovered by establishments subject to this classification.

This classification excludes septic tank pumping which is to be reported separately in classification 1105-00.

WAC 296-17A-1106 Classification 1106.

1106-00 Rental stores, N.O.C.; Truck canopy sales

Applies to establishments engaged in the rental of items, not covered by another classification (N.O.C.), such as hand tools, air compressors, automotive tools, baby equipment, convalescent equipment, exercise equipment, floor care equipment, pressure washers, party and banquet equipment, light construction tools or equipment such as saws, drills, and sanders, and lawn and garden equipment, as opposed to machinery or larger commercial or industrial equipment. The tools and equipment are generally rented to homeowners for use on their property. Rental stores within this classification rent a variety of tools and equipment unlike specialty rental stores that specialize in one type of product. This classification includes clerical office personnel, sales personnel, as well as the maintenance and repair of rented goods when performed by employees of the rental store. This classification also applies to establishments engaged in the sale and installation of truck canopies and related accessories, but who do not sell other types of vehicles or trailers.

This classification excludes establishments engaged in the rental of commercial or industrial equipment and/or machinery such as, but not limited to, bulldozers, tractors, and backhoes which are to be reported separately in classification 6409; establishments engaged in the rental of farm machinery equipment which are to be reported separately in classification 6408; establishments engaged in the rental of vehicles which are to be reported separately in the applicable classification; establishments engaged in the rental of sporting goods which are to be reported separately in classification 6309; establishments engaged in the rental of clothing or costumes which are to be reported separately in classification 6305; and establishments engaged in the rental of furniture which are to be reported separately in classification 6306.

WAC 296-17A-1108 Classification 1108.

1108-02 Glass tempering

Applies to establishments engaged in glass tempering services for others. Operations contemplated by this classification include glass cutting, bending, grinding, beveling, and silvering. Tools and equipment include metal and wood cutting tools and machinery, grinders, sanders, drills, saws, knives, suction cups, putty, caulking, cleaning solvents, forklifts, packing materials, delivery and service vehicles and tempering ovens. The process of glass tempering consists of taking auto or sheet glass which has been purchased from a glass manufacturer or distributor and placing it in a tempering oven. The oven heat realigns the molecular structure of the glass creating added strength, however, the appearance of the glass remains unchanged. This classification includes the sale of accessories for flat glass such as sealants, screening, aluminum frames for storm windows and doors, mirror backings, frames and glass cleaners.

This classification excludes establishments engaged in the installation of glass, mirrors, aluminum or wood window sashes or similar products away from the shop which are to be reported separately in classification 0511; establishments engaged in the manufacture of glass which is to be reported separately in classification 3503; merchants who specialize in selling or installing auto glass which is to be reported separately in classification 1108-04; glass merchants engaged exclusively in flat glass sales which are to be reported separately in classification 1108-03; and combined auto/flat glass merchants with no tempering which are to be reported separately in classification 1108-05.

1108-03 Flat glass merchants No tempering

Applies to establishments engaged in receiving, storing and selling all types of fabricated glass and plexiglas. Glass products include, but are not limited to, window glass, plate glass, safety glass for automobiles, and mirrors. Work contemplated by this classification includes cutting of glass to customers specified dimensions, beveling, buffing, grinding, polishing, silvering of plate glass, and the installation of glass into frames within the shop or adjacent yard. Some dealers may specialize in cutting, selling or installing fabricated flat glass or they may also sell and install plate, laminated, window, cathedral, stained, bullet proof, opalescent flat, picture, skylight and tempered glass. Most glass dealers will cut glass to order. Tools and equipment include metal and wood cutting tools and machinery, grinders, sanders, drills, saws, knives, suction cups, putty, caulking, cleaning solvents, forklifts, packing materials, delivery and service vehicles. This classification includes the sale of accessories for flat glass such as sealants, screening, aluminum frames for storm windows and doors, mirror backings, frames and glass cleaners.

This classification excludes establishments engaged in the installation of glass, mirrors, aluminum or wood window sashes or similar products away from the shop which are to be reported separately in classification 0511; manufacturing of glass which is to be reported separately in classification 3503; glass merchants who perform glass tempering which are to be reported separately in classification 1108-02; and merchants who specialize in selling or installing auto glass which are to be reported separately in classification 1108-04.

1108-04 Auto glass merchants

Applies to establishments engaged in selling and installing automobile glass in vehicles. In addition to selling and installing new or replacement auto glass, merchants typically repair auto windshield cracks, scratches, bullseyes and breaks. Tools and equipment include metal and wood cutting tools, grinders, sanders, drills, saws, knives, windshield sticks, suction cups, putty, caulking, cleaning solvents, delivery and service vehicles. Solar tinting of auto glass with film to reduce heat and glare may also be performed, as well as selling and installing sun roofs. Auto glass merchants may offer 24-hour emergency service or pickup and delivery. Installation of auto glass, truck glass or boat tops performed in or away from the shop is included within the scope of this classification.

This classification excludes establishments engaged in the manufacturing of glass which are to be reported separately in classification 3503; tinting or the application of tinted plastic film to auto glass by an auto detailer which is to be reported separately in classification 3406; repairing auto windshield cracks, bullseyes and chips by an auto detailer which is to be reported in 3406; glass merchants who perform glass tempering which are to be reported separately in classification 1108-02; glass merchants exclusively dealing in flat glass which are to be reported in classification 1108-03; and combined auto/flat glass merchants with no tempering which are to be reported in classification 1108-05.

1108-05 Combined auto and flat glass merchants No tempering

Applies to establishments engaged in receiving, storing and selling all types of fabricated glass and plexiglas as window glass, plate glass, safety glass for automobiles, mirrors and other types of glass at a permanent shop location or adjacent yard. Work contemplated by this classification includes cutting of glass to customers' specified dimensions, beveling, buffing, grinding, polishing, silvering of plate glass and the installation of glass into frames. Tools and equipment include metal and wood cutting tools and machinery, grinders, sanders, drills, saws, knives, suction cups, windshield sticks, putty, caulking, cleaning solvents, forklifts, packing materials, and delivery and service vehicles. A glass merchant performing the installation of glass in automobiles is also included within the scope of this classification; as are related services such as, but not limited to, repair of auto windshield cracks, scratches, bullseyes and breaks; in vehicle tinting of auto glass to reduce heat and glare; and installing sun roofs. Other dealers may specialize in cutting, selling or installing fabricated flat glass or they may also sell and install plate, laminated, window, cathedral, stained, bullet proof, opalescent flat, picture, skylight and tempered glass. Included within the scope of this classification is the sale of accessories for flat glass such as sealants, screening, aluminum frames for storm windows and doors, mirror backings, frames and glass cleaners.

This classification excludes establishments engaged in the installation of glass, aluminum or wood window sashes or similar products away from the shop which are to be reported separately in classification 0511; manufacturing of glass which is to be reported separately in classification 3503; tinting or the application of tinted plastic film to auto glass by an auto detailer which is to be reported separately in classification 3406; repairing auto windshield cracks, bullseyes and chips by an auto detailer which is to be reported in 3406; glass merchants who perform glass tempering which are to be reported separately in classification 1108-02; and flat glass merchants who do not sell or install auto glass which are to be reported separately in classification 1108-03.

1108-06 Glass frosting, etching, beveling or grinding

Applies to establishments engaged in shaping and finishing solid glass by cutting, frosting, etching, beveling, grinding, sandblasting, carving, glue chipping, decorating or grooving. Custom items manufactured in this classification include, but are not limited to, video game tops, glass signs, glass used in the assembly of electrical appliances such as microwave ovens, electronically controlled cabinets and display panels, and mirrors of all sizes. Machinery includes diamond or glass cutting saws, diamond or glass grinding wheels and discs, drills, polishing laps, etching tools and other hand tools. In the manufacture of mirrors, metallic solutions (usually silver), shellacs or varnishes, paints, and plate glass are received from outside sources. The glass is cut to size, ground, smoothed, and the edges may be beveled. Hole drilling, chemical etching, drying, buffing and polishing may be performed. Reflective surfaces are generally produced by pouring or spraying metallic solutions over prepared glass. Heavier coats are obtained by successive applications of the plating solution. After applying the plating solution, the mirrors are sprayed or hand brushed with shellac or varnish, then with paint. Frames, handles or similar finishings may be attached. Production manufacturing of insulated glass by sealing together two or more sheets of glass with an air space between them is also included when performed by employees of an employer subject to this classification.

This classification excludes the mining, digging or quarrying of raw materials which is to be reported separately in the applicable classification; glass merchants who do incidental grinding, beveling, silvering and cutting of glass who are to be reported separately in the classification applicable to the type of glass they specialize in; establishments manufacturing optical goods or telescopes, or perform precision grinding of blank or rough lenses which are to be reported separately in classification 6604; and establishments engaged in manufacturing stained or leaded glassware, or in melting or blowing glass which are to be reported separately in classification 3503.

WAC 296-17A-1109 Classification 1109.

1109-00 Automobile or truck towing services, N.O.C.

Applies to establishments engaged in providing towing services for hire to others which are not covered by another classification (N.O.C.). For purposes of this classification "towing services for hire" means, but is not limited to, the towing of disabled vehicles to a shop (that is unrelated to the towing service) for repair, the recovery of repossessed vehicles for others by tow truck, roadside assistance during snow, ice or flooding to recover or free stuck vehicles, and the towing in of disabled vehicles to a secured yard for insurance or law enforcement agencies. It is common for towing companies to also operate a vehicle repair garage or service center in conjunction with the towing service. Auto service centers and repair garages, auto body shops and wrecking yard operations are to be reported separately in the applicable service or repair classification provided that the conditions of the general reporting rules covering the division of worker hours have been met. Tow truck dispatchers who have no other duties may be reported separately in classification 4904 provided that the conditions of the standard exception general reporting rules have been met.

Special note: Towing is common to many classifications. Employers offering towing services should be contacted to verify whether the towing service they provide is only in connection with their auto repair, auto body or wrecking yard (towing service not for hire), or provided as a general service unrelated to their repair garage (towing services for hire). Only towing services for hire are to be assigned to classification 1109. If a business provides both towing services for hire and not for hire, worker hours for drivers and their assistants may be divided between this classification and the applicable repair garage classification provided that the conditions of the general reporting rule covering the division of worker hours has been met. Otherwise, all driver and assistant hours are to be assigned to the highest rated classification applicable to the business.

WAC 296-17A-1301 Classification 1301.

1301-00 Electric light and power plants operated by cities, towns, or counties

Applies to establishments, operated by a city, town, or county, engaged in generating and distributing electricity to their residents. These may be hydroelectric, fossil fuel steam or turbo-generator plants. This classification includes the regular installation, maintenance and repair of power plant machinery and equipment, the extension and maintenance of lines (including poles, towers and underground lines), the installation and maintenance of circuit breakers and transformers on poles, pole-to-house hook-ups (service connections), meter installation and meter readers when done by employees of an employer having operations subject to this classification. Machinery and equipment may include, but not be limited to, boilers, turbines, generators, cables, transformers, switchgears, circuit breakers, control panels, substations, poles, lines, relays, computers, cranes, forklifts, vehicles and garages, warehouse equipment, meters and hand tools. Clerical office and administrative personnel are to be reported separately in classification 5305 for a city or town, or 5306 for a county.

This classification excludes contractors engaged in underground line construction maintenance or repair who are to be reported separately in classification 0107; contractors engaged in overhead line, pole and tower construction, maintenance or repair, who are to be reported separately in classification 0509; contractors engaged in wiring within buildings who are to be reported separately in classification 0601; contractors engaged in the installation of machinery or equipment who are to be reported separately in classification 0601 or 0603 as applicable; and the construction of any buildings which is to be reported separately in the applicable construction classification.

1301-01 Electric light and power cooperatives

Applies to establishments, in the form of cooperatives, engaged in generating and distributing electricity to their customers. A cooperative is formed by, and owned jointly by, those who make use of the service being provided. The power may be generated by a hydroelectric, fossil fuel steam or turbo-generator plant. This classification is appropriate whether a cooperative owns a power plant or is distributing power purchased from another utility company. Work contemplated by this classification includes the regular installation, maintenance and repair of power plant machinery and equipment, the extension and maintenance of lines (including poles, towers and underground lines), the installation and maintenance of circuit breakers and transformers on poles, pole-to-house hook-ups (service connections), meter installation and meter readers when done by employees of an employer having operations subject to this classification. Machinery and equipment may include, but not be limited to, boilers, turbines, generators, cables, transformers, switchgears, circuit breakers, control panels, substations, poles, lines, relays, computers, cranes, forklifts, vehicles and garages, warehouse equipment, meters and hand tools. Clerical office and administrative personnel are to be reported separately as appropriate for the ownership of the cooperative; 5305 for cities and towns; 5306 for counties; or 4904 and 6303 for nonmunicipal.

This classification excludes contractors engaged in underground line construction maintenance or repair who are to be reported separately in classification 0107; contractors engaged in overhead line, pole and tower construction, maintenance or repair, who are to be reported separately in classification 0509; contractors engaged in wiring within buildings who are to be reported separately in classification 0601; contractors engaged in the installation of machinery or equipment who are to be reported separately in classification 0601 or 0603 as applicable; and the construction of any buildings which is to be reported separately in the applicable construction classification.

1301-02 Electric light and power plants operated by public utility districts

Applies to establishments, in the form of a public utility district (P.U.D.), engaged in generating and distributing electric power to a part of a county. This classification applies whether a P.U.D. owns a power plant or is distributing power purchased from another utility. Work contemplated by this classification includes the regular installation, maintenance and repair of power plant machinery and equipment, the extension and maintenance of lines (including poles, towers and underground lines), the installation and maintenance of circuit breakers and transformers on poles, pole-to-house hook-ups (service connections), meter installation and meter readers when done by employees of an employer having operations subject to this classification. Machinery and equipment may include, but not be limited to, boilers, turbines, generators, cables, transformers, switchgears, circuit breakers, control panels, substations, poles, lines, relays, computers, cranes, forklifts, vehicles and garages, warehouse equipment, meters and hand tools. Clerical office and administrative personnel are to be reported separately in 5306.

This classification excludes contractors engaged in underground line construction maintenance or repair who are to be reported separately in classification 0107; contractors engaged in overhead line, pole and tower construction, maintenance or repair, who are to be reported separately in classification 0509; contractors engaged in wiring within buildings who are to be reported separately in classification 0601; contractors engaged in the installation of machinery or equipment who are to be reported separately in classification 0601 or 0603 as applicable; and the construction of any buildings which is to be reported separately in the applicable construction classification.

1301-05 Steam heat power plants

Applies to establishments engaged in the operation of a steam heat power plant. These businesses use coal, oil, natural gases or electric power to produce steam which is distributed through a network of under or overground pipes to customers (the plant must be very near the purchaser). The initial process of producing the steam is the same as the process used in a steam powered electric generating plant, but the steam is channeled out to the purchaser instead of being used to turn turbines. The purchasers use the steam for heating buildings, operating saunas, as a heat source for cooking or processing in food processing plants, breweries or restaurants, producing the heat needed for wood drying kilns, or to convert back to hot water. Work contemplated by this classification includes, but is not limited to, the regular installation, maintenance or repair of plant machinery and equipment, the extension and maintenance of over or underground pipes, main-to-user hook-ups, meter installation and meter readers. Clerical office and administrative personnel are to be reported separately as appropriate for the ownership of the steam plant; 5305 for cities and towns; 5306 for counties; or 4904 and 6303 for nonmunicipal.

This classification excludes contractors engaged in over or underground pipeline construction, maintenance or repair, main-to-house line extensions and hook-ups, who are to be reported separately in classification 0107; contractors engaged in the installation or contract maintenance of machinery or equipment who are to be reported separately in classification 0603; and the construction of any buildings which is to be reported separately in the applicable construction classification.

WAC 296-17A-1303 Classification 1303.

1303-00 Telephone companies All other employees

Applies to establishments engaged in providing telecommunications services which enable subscribers to converse or transmit coded data. Work contemplated by this classification includes, but is not limited to, the regular installation, maintenance and repair of machinery and equipment, the extension and maintenance of lines (including poles, towers and underground lines), clearing right of ways, installing telephones and wiring in buildings, and making service connections when done by employees of an employer having operations subject to this classification. Machinery and equipment includes, but is not limited to, central control and switching center equipment, relays, computers, antennae, cranes, forklifts, vehicles and garages, warehouse equipment, and hand tools.

This classification excludes clerical office, exchange operators and administrative personnel who are to be reported separately in classification 1304; contractors engaged in underground line construction maintenance or repair who are to be reported separately in classification 0107; contractors engaged in overhead line, pole, and tower construction, maintenance or repair, who are to be reported separately in classification 0509; contractors engaged in wiring within buildings and making pole-to-house hook-ups who are to be reported separately in classification 0608; contractors engaged in the installation or contract maintenance of machinery or equipment who are to be reported separately in classification 0603; and establishments primarily engaged in selling telephone equipment retail which are to be reported separately in classification 6406.

1303-01 Telegraph companies all other employees

Applies to establishments engaged in providing telecommunication services which enable printed messages (telegrams) to be transmitted from one agent to another for receipt by, or delivery to, a designated party. Telegraph companies also provide a "moneygram" service which allows an agent to receive a sum of money at one location and transmit a message to another agent to pay out the same amount of money to a designated party at another location. Work contemplated by this classification includes the regular installation, maintenance and repair of machinery and equipment, the extension and maintenance of lines (including poles, towers and underground lines), installing transmission and receiving equipment, the clearing of right of ways, and delivery work when done by employees of an employer having operations subject to this classification. Machinery and equipment includes, but is not limited to, cables, control panels, poles, lines, relays, computers, cranes, forklifts, vehicles and garages, warehouse equipment, and hand tools.

This classification excludes clerical office and administrative personnel who are to be reported separately in classification 1304; contractors engaged in underground line construction maintenance or repair who are to be reported separately in classification 0107; contractors engaged in overhead line, pole, and tower construction, maintenance or repair, who are to be reported separately in classification 0509; contractors engaged in wiring within buildings who are to be reported separately in classification 0608; and contractors engaged in the installation or contract maintenance of machinery or equipment who are to be reported separately in classification 0603.

WAC 296-17A-1304 Classification 1304.

1304-00 Telephone companies Exchange operators, clerical office and sales personnel

Applies to the administrative and clerical office personnel of establishments engaged in providing telecommunication services which enable two or more parties to converse or transmit coded data. For purposes of this classification, administrative personnel includes clerical office, sales, data processing, exchange operators, customer service, marketing, and retail telephone store (when operated by the telephone company) sales personnel.

This classification excludes all other telephone company employees who are to be reported separately in classification 1303.

1304-01 Telegraph companies Clerical office and sales personnel

Applies to administrative and clerical office personnel of establishments engaged in providing telecommunication services which enable printed messages (telegrams) or moneygrams to be transmitted from one agent to another for receipt by a designated party. For purposes of this classification, administrative personnel includes clerical office, sales, data processing, customer service, marketing, cashiers and operators of telegraph, teletype or other transmitting and receiving equipment.

This classification excludes all other telegraph company employees who are to be reported separately in classification 1303.

WAC 296-17A-1305 Classification 1305.

Cable companies, including homeowners' associations or cooperatives offering a central cable system; technical field staff

Classification 1305 is restricted to firms providing point-to-point subscription television or other cable communications services. These companies normally operate and maintain control centers where they receive signals through antennas or satellite dishes from broadcasting stations. The signals are then transmitted to subscribers. This classification applies to work performed away from the employer's premises, or on the roof or exterior of any building on the employer's premises. Work specific to this classification includes installing, testing, and repairing cable lines, antennas, satellite dishes, poles, towers, and using any field equipment for extending and maintaining the cable lines or doing point-to-point hook-up for customers.

This classification excludes:

- All employees working inside the employer's control centers, offices, or facilities who are reported in classification 4502;
- Workers employed by television and radio stations or audio and video production companies who are reported in classifications 4501 and 4502;
- Construction, maintenance, or repair by contractors, who are reported according to the following type work:
    - Underground lines - Classification 0107;
    - Overhead lines - Classification 0509;
    - Towers - Classification 0508;
    - Electrical wires, cable, or antenna hook-ups within buildings - Classification 0601; and
    - Satellite dish and antenna hook-ups on building exteriors - Classification 0607.

Employers normally are assigned classification 4502 in addition to classification 1305; however, they must maintain records that permit the department to confirm hours worked in either classification. When employers do not or cannot maintain these records, they must report all hours in question in the classification with the higher rate.

For administrative purposes, classification 1305 is divided into the following subclassification(s):
1305-00 Cable companies, including homeowners' associations or cooperatives, providing point-to-point cable communication services; technical field staff

WAC 296-17A-1401 Classification 1401.

1401-01 Taxicab companies Flat rate by driver

Applies to establishments engaged in furnishing passenger transportation to others. Work contemplated by this classification includes, but is not limited to, operation of the vehicle, loading/unloading passengers' luggage, assisting passengers in and out of the vehicle, pickup and delivery of small packages, and incidental "cabulance" services which may be offered in conjunction with the taxi service. This classification is for reporting drivers on a flat rate of four hundred eighty hours per driver each quarter.

This classification excludes: Owners who choose to report using a flat rate per vehicle who report in classification 1401-02; owners who choose to report actual hours who report in classification 1401-03; maintenance/repair of the vehicle which is to be reported in 3411; establishments that operate ambulance services which are to be reported separately in classification 1405; establishments that operate cabulance and paratransit services exclusively which are to be reported separately in classification 1404; and dispatchers with no other job duties who may be reported separately in classification 4904.

> ***Special note:*** Establishments that furnish only a dispatch service for taxicab drivers who own or lease their own vehicles may be reported separately in classification 4904 provided all the conditions of the general reporting rules covering standard exception employees have been met. Employees of a taxicab dispatch service who perform maintenance/repair are to be reported separately in classification 3411. See RCW 51.08.180 for the definition of "worker" to aid in determining if drivers are employees. Please also refer to the special note in classification 1404-12.
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> ***Special note:*** Vehicle owners are responsible for payment of workers' compensation 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.

1401-02 Taxicab companies Flat rate by vehicle

Applies to establishments engaged in furnishing passenger transportation to others. Work contemplated by this classification includes, but is not limited to, operation of the vehicle, loading/unloading passengers' luggage, assisting passengers in and out of the vehicle, pickup and delivery of small packages, and incidental "cabulance" services which may be offered in conjunction with the taxi service. This classification is for reporting vehicles on a flat rate of nine hundred sixty hours per vehicle each quarter.

This classification excludes: Owners who choose to report using a flat rate per driver who report in classification 1401-01; owners who choose to report actual hours worked who report in classification 1401-03; maintenance/repair of the vehicle which is to be reported in 3411; establishments that operate ambulance services which are to be reported separately in classification 1405; establishments that operate cabulance and paratransit services exclusively which are to be reported separately in classification 1404; and dispatchers with no other job duties who may be reported separately in classification 4904.

> ***Special note:*** Establishments that furnish only a dispatch service for taxicab drivers who own or lease their own vehicles may be reported separately in classification 4904 provided all the conditions of the general reporting rules covering standard exception employees have been met. Employees of a taxicab dispatch service who perform maintenance/repair are to be reported separately in classification 3411. See RCW 51.08.180 for the definition of "worker" to aid in determining if drivers are employees. Please also refer to the special note in classification 1404-12.
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> ***Special note:*** Vehicle owners are responsible for payment of workers' compensation 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.

1401-03 Taxicab companies - Actual hours

Applies to establishments engaged in furnishing passenger transportation to others. Work contemplated by this classification includes, but is not limited to, operation of the vehicle, loading/unloading passengers' luggage, assisting passengers in and out of the vehicle, pickup and delivery of small packages, and incidental "cabulance" services which may be offered in conjunction with the taxi service. This classification is for reporting taxis on an actual hours basis.

This classification excludes: Owners who choose to report using a flat rate per driver who report in classification 1401-01; owners who choose to report a flat rate per vehicle who report in classification 1401-02; maintenance/repair of the vehicle which is to be reported in 3411; establishments that operate ambulance services which are to be reported separately in classification 1405; establishments that operate cabulance and paratransit services exclusively which are to be reported separately in classification 1404; and dispatchers with no other job duties who may be reported separately in classification 4904.

> ***Special note:*** Establishments that furnish only a dispatch service for taxicab drivers who own or lease their own vehicles may be reported separately in classification 4904 provided all the conditions of the general reporting rules covering standard exception employees have been met. Employees of a taxicab dispatch service who perform maintenance/repair are to be reported separately in classification 3411. See RCW 51.08.180 for the definition of "worker" to aid in determining if drivers are employees. Please also refer to the special note in classification 1404-12.
>
> ***Special note:*** Vehicle owners are responsible for payment of workers' compensation 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.

1401-04 Pedicab and horse-drawn carriage companies

Applies to establishments engaged in furnishing passenger transportation to others using pedicab or horse-drawn carriage.

Work contemplated by this classification includes, but is not limited to, operation of the vehicle, loading/unloading passengers' luggage, and assisting passengers in and out of the vehicle. This classification also includes the care and feeding of animals while vehicle is available for transporting passengers.

Businesses using this classification report the actual hours of operation per for-hire vehicle and must maintain records that are verifiable.

WAC 296-17A-1404 Classification 1404.

1404-06 Vessels, ferries, tugs, and steamboats, N.O.C.

Applies to employees not covered under federal jurisdiction, or another classification (N.O.C.), who provide services for seaworthy vessels such as ferries, tugs, or steamboats at the docking site or on adjacent land. Vessels may operate seasonal or year-round. Employments include, but are not limited to, dock workers, maintenance workers, traffic control personnel, and night security personnel.

> ***Special note:*** Care should be exercised prior to assignment of this classification as the workers could be subject to federal laws covered by the Jones Act or by the U.S. Longshore and Harbor Workers Act. A detailed description of these acts can be found in classifications 0104 or 0202.

1404-07 Train rides

Applies to establishments engaged in the operation of passenger excursion train rides for scenic or amusement purposes on an intrastate basis only. Excursion train rides are typically operated from a mountain, lake or similar site. The trains may operate on a seasonal basis in direct relation to the volume of tourists, weather conditions, or dates of local celebration. Employments in this classification include, but are not limited to, drivers/engineers, guides, lecturers, hostesses, and maintenance personnel. Ticket sellers may be reported separately in classification 4904 provided that they do not handle baggage and that the conditions of the standard exception general reporting rules have been met. On-board food service personnel may be reported separately in classification 3905 as long as their duties are limited to food service and they do not facilitate the train ride or train ride operation in any way.

1404-11 Escort and pilot cars

Applies to establishments that provide escort or pilot car services for others. The duties include driving ahead of, or behind, various types of vehicles.

This classification excludes employees of an employer assigned to drive escort or pilot cars in connection with the delivery of equipment, buildings, goods, or similar items which the employer sells or contracts to deliver. Such employment is to be reported separately in the classification applicable to sales or delivery of such items. For example, an escort driver employed by a common carrier transporting a modular home to a customer's site is to be reported separately in classification 1102.

1404-12 Cabulance and paratransit

Applies exclusively to establishments that provide on-demand, nonemergency transportation services to passengers with special needs. Vehicles used are usually vans that are equipped for accessibility to accommodate passengers with mobility limitations including passengers in wheelchairs or gurneys. Work contemplated by this classification includes, but is not limited to, operation of the vehicle, assisting passengers in and out of the vehicle, and maintenance/repair of the vehicle when performed by employees of an employer subject to this classification.

This classification excludes: Cabulance services offered in conjunction with a taxi service which are to be reported separately in classification 1401, cabulance services offered in conjunction with an ambulance service which are to be reported separately in classification 1405, paratransit services offered in conjunction with a municipal bus or transit system which are to be included in classification 0803 or 1501 as appropriate, ambulance services which are to be reported separately in classification 1405, limousine drivers who are to be reported separately in classification 6301, and dispatchers with no other duties who are to be reported separately in classification 4904.

> ***Special note:*** Care should be exercised in determining what type of cabulance service is being provided. This classification is not to be assigned when provided as an incidental part of a taxi cab service subject to classification 1401. A cabulance service as defined in this rule will need a specialized van or bus to transport passengers as opposed to a passenger automobile that is not equipped to accommodate special mobility needs. The transportation service must be prearranged.
>
> ***Special note:*** Vehicle owners are responsible for payment of workers' compensation 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.

WAC 296-17A-1405 Classification 1405.

1405-00 Ambulance services

Applies to establishments engaged in prehospital emergency care and transportation of ill or injured persons to or from medical facilities. The services provided by any one ambulance company will vary to some degree, however, normal operations for ambulance companies include, but are not limited to, the following: Prehospital care, responding to calls where the injury or accident does not require medical treatment other than that provided by Emergency Medical Technicians (paramedics) who work for the ambulance company, standby at events, assisting in providing prehospital care and patient transport services of injured players or spectators at games, concerts, and fairs, public education/training, teaching CPR, first aid, and related courses to the public, and cabulance service (transporting patients who do not require prehospital care to and from medical facilities).

This classification excludes: Cabulance services offered in conjunction with a taxi service which are to be reported separately in classification 1401; companies engaged exclusively in cabulance and paratransit services which are to be reported separately in classification 1404; and similar emergency services provided by a municipality which are to be reported separately in classification 6904.

> ***Special notes:*** Special care must be taken in classifying cabulance services which may also be included in classifications 1401 or 1404. In order to qualify for classification 1405, a company must be primarily in business as an ambulance company. For premium reporting purposes, ambulance companies are to report all employees on an hourly basis, provided the maximum will not exceed eight hours during any twenty-four hour period. If verifiable records disclosing actual time worked are unavailable, employees are to be reported at eight hours per day for each day they had duties. If records do not disclose hours or days worked by individual employees, an assessment of forty hours per week is to be made for each week in which an employee had duties, or one hundred and sixty hours per month. For air ambulance services, flight time is to be reported separately in classification 6803, and ground operations are to be reported separately in classification 1405.

WAC 296-17A-1407 Classification 1407.

1407-00 Bus companies

Applies to establishments engaged in providing transportation services such as, but not limited to, charter and tour bus, contract school bus, shuttle van, and nonmunicipal, scheduled bus systems. Work contemplated by this classification includes operation of the vehicle and related loading/unloading duties, cleaning, maintenance and ordinary repair of all facilities, equipment, and vehicles, all bus terminal employment except for office personnel. Ticket sellers and dispatchers may be reported separately in classification 4904 provided that they do not handle baggage and that all of the conditions of the standard exception general reporting rules have been met.

This classification excludes: Municipal transit and bus service provided by a county or taxing district which is to be reported separately in classification 1501; municipal transit and bus service provided by a city or town which is to be reported separately in classification 0803; taxicab companies which are to be reported separately in classification 1401; cabulance and paratransit companies which are to be reported separately in classification 1404; and drivers employed by a limousine company who are to be reported separately in classification 6301.

> ***Special note:*** Establishments subject to this classification are to report actual hours worked for each driver. However, the hours are to be capped at 520 hours per driver per quarter.

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;
- Supervise a work crew performing manual labor such as custodial or maintenance.

This classification includes administrative personnel such as:

- Engineers, safety inspectors, and biologists who have field exposure;
- 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;
- 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;
- 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.

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.

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;
- Provide for the construction, reconstruction, improvement, alteration or repair of any housing project;
- Sell or rent dwellings forming part of the project to or for persons of low income;
- Acquire, lease, rent or sell or otherwise dispose of any commercial space located in buildings or structures containing a housing project;
- Arrange or contract for the furnishing of the units;
- 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;
- Security personnel with law enforcement powers who are to be reported separately in classification 6905;
- 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;
- 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;
- 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 6103 or 6104;
- 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. Some activities are considered to be normal operations to be included in this classification. These include, but are not limited to:

- Building maintenance;
- Garbage and sewer works;
- 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.

Some operations 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;
- Motels/hotels;
- Restaurants;
- Tobacco stores;
- Tree planting/reforestation.

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

Applies to establishments 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:

- Data processing;
- Photography;
- Mail delivery (on post and to other military facilities);
- Hotel/motel services;
- Mess halls;
- Recreational facilities;
- Grounds and building maintenance;
- Vehicle maintenance;
- 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;
- 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;
- 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.

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;
- Food banks;
- Drivers;
- Janitorial or maintenance and repair work 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 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;
- Volunteers who are to be reported in classification 6901.

See classifications 5308-20 and 4904-20 for other community action operations.

WAC 296-17A-1507 Classification 1507.

1507-01 Irrigation ditches operation, repair and maintenance

Applies to establishments engaged in providing water for agricultural irrigation through a network of ditches, canals and/or pipelines. Irrigation system operations may be owned by individuals, a private company, cooperatives or a municipality. Water for irrigation can come from a natural above or below ground source or a reservoir and is kept flowing by means of pumping plants. Irrigation water usage is monitored at the "turn-out" which must be manually opened by an employee of the irrigation company and is located between the ditch/pipeline and the user's field. Work contemplated by this classification includes, but is not limited to, digging and maintaining ditches or canals, installing underground pipe, installation or maintenance of control gates and pumps, cleaning of ditches, spraying to control insects, and regular maintenance of vehicles and equipment when done by employees of an employer having operations subject to this classification. Machinery and equipment includes, but is not limited to, water pumps, ditch digging/pipe laying equipment, control gates, pumps, vehicles, spraying equipment and hand tools. This classification includes the operation of drainage systems by a private company or a municipal special purpose district.

This classification excludes: Contractors engaged in the digging of ditches or canals who are to be reported separately in classification 0108 or 0201 as applicable; contractors engaged in underground pipe laying which is to be reported separately in classification 0107; contractors engaged in the installation of agricultural sprinkler systems which is to be reported separately in classification 0301; contractors engaged in the installation or repair of irrigation/drainage pumps which is to be reported separately in classification 0306; the routine irrigation of individual agricultural acreage with the owner's own system which is to be reported separately in the classification applicable to the establishment; the construction of any new buildings which is to be reported separately in the construction classification applicable to the work being performed; and clerical office and administrative personnel who are to be reported separately as appropriate, classification 5305 for cities and towns, classification 5306 for counties, or classifications 4904 and 6303 for nonmunicipal ownership.

> ***Special note:*** Many water supply operations in Washington may have "irrigation district" as part of their name because of their original purpose, but they are actually functioning as a waterworks supplying residential users and are to be reported separately in classification 1507-02.

1507-02 Waterworks operations, repair and maintenance

Applies to establishments engaged in the operation of water purification and distribution systems known as waterworks. Water is obtained from natural sources of surface or groundwater, piped to filtration plants, filtered, treated with chemicals, then pumped to holding facilities for eventual distribution to the user through underground pipes. Waterworks may be owned by cooperatives, such as homeowners' associations, a private company, or a municipality (as a P.U.D.). Work contemplated by this classification includes, but is not limited to, erection of towers and tanks, underground waterline construction, maintenance of purification and filtration facilities, installation of fire hydrants, operating a laboratory, main-to-house hook-ups and the installation and reading of meters when done by employees of an employer having operations subject to this classification. Machinery and equipment includes, but is not limited to, excavating, pipe laying, erecting and welding equipment, vehicles, machine shop equipment, pumps and gauges, meters and hand tools. This classification includes the operation of sewerage treatment plants by owner or contract.

This classification excludes: Contractors engaged in underground waterline construction, maintenance or repair, including main-to-house hook-ups, who are to be reported separately in classification 0107; plumbing contractors engaged in waterline main-to-house hook-ups as part of an all-inclusive plumbing installation contract which is to be reported separately in classification 0306; the erection of water towers and tanks by a contractor which is to be reported separately in classification 0508; contractors engaged in industrial plant maintenance who are to be reported separately in classification 0603; the construction of dams which is to be reported separately in classification 0701; the construction of any new buildings which is to be reported separately in the construction classification applicable to the work being performed; and clerical office and administrative personnel who are to be reported separately as appropriate, classification 5305 for cities and towns, classification 5306 for counties, or classifications 4904 and 6303 for nonmunicipal.

WAC 296-17A-1701 Classification 1701.

1701-02 Ore reduction, by wet or dry process without application of heat at mine

Applies to establishments engaged in the reduction of coarse ores by a wet or dry process at a mine site. Work contemplated by this classification involves a variety of ore milling activities. The process begins by crushing, screening and washing the ores. Next, ores are placed in a rotating cylindrical mill which contains steel balls, flint pebbles, rods or rock for further grinding. Then with the use of amalgamation (introduction of a chemical such as mercury to break down the ores) or flotation (uses water to separate by buoyancy and densities), the ore material is broken down and dried to obtain concentrated ores of metals. The milling of ores to recover some nonmetallic minerals which do not require amalgamation or flotation are also included within this classification.

This classification excludes underground mining operations which are to be reported separately in classification 1702, and open cut mining operations which are to be reported separately in classification 1703.

WAC 296-17A-1702 Classification 1702.

1702-01 Coal mines and mines N.O.C., underground; coke ovens

Applies to establishments engaged in underground mining, not covered by another classification (N.O.C.), involving the extraction of coal, ores, stone, clay or other minerals. Operations contemplated by this classification include excavation and tunneling below ground as well as the incidental activities occurring above ground. Underground mining may involve shaft sinking, slope sinking, rock tunneling, and the building of drifts and shafts with heavy timbers or steel beams. Material is broken loose within the tunnel or shaft with explosives, drilling machines, rock drills, chippers, power hand drills and picks. After the material is broken loose it is removed from underground by way of hoist, conveyor, or some type of haulage car on steel track. On the surface, some of the extracted material is further refined such as coal which is crushed, screened, washed and graded before being hauled away. Additional equipment includes elevators, ventilation and communication systems, water pipes, lighting systems, as well as front end loaders, bulldozers and trucks. This classification also applies to establishments engaged in the manufacture of coke which is a solid carbonaceous residue obtained from bituminous coal after the removal of volatile materials by a distillation process. The method usually consists of a beehive or by-product oven process. Coal is fed into crushers which breaks oversized pieces into smaller pieces which are then conveyed to bunkers serving the ovens. This classification also applies to ore reduction involving heat processes.

This classification excludes ore reduction operations which do not require the use of heat which are to be reported separately in classification 1701, and open cut mining which is to be reported separately in classification 1703.

WAC 296-17A-1703 Classification 1703.

1703-01 Open cut mining All types; placer or hydraulic mining

Applies to establishments engaged in open cut mining to extract all types of ore including certain minerals such as, but not limited to, phosphate rock, graphite, talc, chalk, mica, asphalt, asbestos and gypsum. The process of open cut mining is also commonly referred to as surface mining, open pit mining or strip mining whereby such ores and minerals are extracted from a large hole or pit on the surface. Operations contemplated by this classification involve excavating and stripping the surface material with use of drag lines, power shovels or earth moving equipment. The products are loaded onto dump trucks or belt conveyors for movement to railroad sidings and loading into ore cars for shipment to processing plants. The equipment generally involves compressors, pneumatic drilling rigs, conveyors, trucks, drag lines, shovels, scrapers and bulldozers. This classification also applies to establishments engaged in hydraulic mining in which material is excavated by moving a stream of high pressure water over the mining face, and placer mining which obtains minerals from placers by use of running water such as on a stream or the shoreline.

This classification excludes underground mining which is to be reported separately in classification 1702, and quarrying which is to be reported separately in classification 1704.

WAC 296-17A-1704 Classification 1704.

1704-02 Quarries, N.O.C.

Applies to establishments engaged in quarrying, not covered by another classification (N.O.C.), to extract large solid stone such as, but not limited to, limestone, sandstone, granite, marble, slate, hard shale rock, ballast rock, cement rock, coral rock, etc., from hillsides or open pits. Operations contemplated by this classification involve exposing stone with use of drag lines, power shovels, scrapers or other earth moving equipment. In some instances, blasting with explosives is performed on large stone masses to break portions loose. The stone is separated into large blocks, sometimes called loafs. There are several methods to cut a loaf line drilling, wire sawing, diamond wire sawing or chiseling. The loafs are removed from the quarry pit and taken to the surface. This classification includes all other activities occurring on the surface of the quarry site which could involve the further cutting of the loafs or the crushing of stone into smaller pieces.

This classification excludes open pit mining operations which are to be reported separately in classification 1703, and underground mining which is to be reported separately in classification 1702.

WAC 296-17A-1801 Classification 1801.

1801-01 Lead smelting, sintering, or refining; calcium carbide manufacturing

Applies to establishments primarily engaged in the smelting, sintering, or refining of lead, including the manufacturing of calcium carbide. The lead ore most commonly mined is galena which is the sulfide of lead. The ore is mixed with other metalliferous minerals, such as sphalerite, copper pyrites and iron pyrites. The smelting process consists of fusing or separating the metallic elements. After ore has been received, the process begins by crushing, washing and screening the ore. There may be various steps of milling, concentration or amalgamation (floatation) to separate the galena from the sphalerite and other minerals. The roasting or sintering process takes place in rotary kilns or other types of furnaces. In this way the material is sintered or converted into lumps (called sinter) which are mixed with coke and placed into a shaft furnace. The material is then desilvertized which is achieved by adding metallic zinc and raising the temperature sufficiently to dissolve it. The molten metal is then cast into ingots. The ingots may go through further refining processes or may be considered a finished product. This classification also includes the manufacturing of calcium carbide which is a crystalline material produced by heating pulverized limestone or quicklime with carbon and used to generate acetylene gas, as a dehydrating agent, and in making graphite and hydrogen.

This classification excludes aluminum smelting operations which are to be reported separately in classification 1802; the smelting, sintering or refining of ores not covered by another classification, (N.O.C.) which is to be reported separately in classification 1801-08; the recovering, refining or reprocessing of metals which is to be reported separately in classification 1801-09; ore reduction which is to be reported separately in classification 1701; and open pit or underground mining operations which are to be reported separately in the classification applicable to the mining being performed.

1801-03 Steel or iron rolling mills; rolling mills, N.O.C.

Applies to establishments engaged in operating iron or steel rolling mills. In a rolling mill ingots and/or slabs of steel are rolled (i.e., they are passed between rollers whereby they undergo an increase in length and a corresponding reduction in depth). The rollers used by the rolling mills vary widely in size and shape, depending on the type of rolled section(s) to be produced. Depending upon the thickness of the metal to start and the desired thickness when finished, a single piece of metal may pass through the same or a different set of rollers several times.

Rolling mills for pipes may be divided into two categories welded pipes and seamed pipes. Welded pipes are produced from a steel strip which is bent to a tubular shape and whose edges are then joined by welding. Seamed pipes are produced from cast or rolled billets at rolling temperature. There are different processes for both kinds of manufacturing. Whatever method is used the metals are somehow heated to temperatures up to 1400 degrees Fahrenheit. The equipment may include, but is not limited to, rakes, ladle, forklifts and front loaders.

This classification excludes aluminum smelting plant operations which are to be reported separately in classification 1802, and establishments engaged in the manufacture of pipe or tube from iron or steel by drawing or bending which are to be reported separately in classification 5101.

1801-08 Ore smelting, sintering or refining, N.O.C.

Applies to establishments engaged in the smelting, sintering, or refining of ores not covered by another classification (N.O.C.). Smelting and sintering are refining processes which use different properties of heat which may or may not reduce the ore to molten form. Temperatures are usually lower than 1400 degrees Fahrenheit. Ore is received direct from the mine or in a variety of forms such as, but not limited to, pellets, particles, molds and briquettes. The process begins by crushing, washing and screening; there may be various steps of milling, concentration or amalgamation. The roasting or sintering process takes place in rotary kilns or other types of furnaces. In this way the material is sintered or converted into lumps (called sinter) which may be mixed with other materials and placed into a shaft furnace. The molten metal ore is then cast or recast into ingots. The ingots may go through further refining processes or may be considered a finished product.

This classification excludes aluminum smelting operations which are to be reported separately in classification 1802; the smelting, sintering or refining of lead which is to be reported separately in classification 1801-01; the recovering, refining or reprocessing of metals which is to be reported separately in classification 1801-09; ore reduction which is to be reported separately in classification 1701; and open pit or underground mining operations which are to be reported separately in the classification applicable to the mining being performed.

1801-09 Metal recovering, refining or reprocessing

Applies to establishments engaged in the recovering, refining, or reprocessing of metals. These establishments are considered secondary processors or reprocessors to primary metal producers. The primary producer uses ore to manufacture metal, whereas, the secondary processors or reprocessors will recover, refine, or reproduce refined metals from coarse metal. Types of metal include, but are not limited to, gold, aluminum, silver, lead, and zinc. Metal comes in various forms to include cast ingots, dross, and scrap material. The scrap material and dross are recycled to extract reusable metallic elements. Other metals are reprocessed and may include adding alloys and/or other elements, or recasting the metals into different shapes and sizes. An example may include adding magnesium to zinc as part of the recycling process in which zinc oxide is produced and sold to rubber companies for manufacturing tires and other rubber products. Metals are weighed, sorted and/or sifted through a variety of screens and includes crushing as needed. Next, the materials are placed in an oven or furnace and chemicals and/or alloys are added. At this point the metal may be placed in molds and cooled by air or water. Finished products are inspected, graded, weighed, packaged and shipped. To assist in the processing function, ladles, rakes, conveyers, scales, hoist, front end loaders and forklifts may be used. This classification also includes the incidental buying and selling of scrap metal.

This classification excludes aluminum smelting operations which are to be reported separately in classification 1802; the smelting, sintering or refining of lead which is to be reported separately in classification 1801-01; the smelting, sintering or refining ores not covered by another classification N.O.C., which is to be reported separately in classification 1801-08; ore reduction which is to be reported separately in classification 1701; scrap metal dealers which are to be reported separately in classification 0604; and establishments which compact or recycle metal containers such as aluminum or tin cans which are to be reported separately in classification 2102.

WAC 296-17A-1802 Classification 1802.

1802-00 Aluminum smelting

Applies to establishments engaged in the primary smelting of aluminum from alumina using an electrolytic reduction process. This classification includes the alloying and casting of sheet ingots, T-ingots, rolling ingots, notched ingots, sows, pigs, extrusion logs, extrusion billets and other primary production shapes when performed by a primary producer subject to this classification. Aluminum is produced from alumina. Alumina is extracted from bauxite which is an ore found in the earth's crust. Bauxite contains approximately 50% aluminum oxide (alumina) together with iron oxide, silica, and titanium oxide. The aluminum smelting process is two-fold; first, pure aluminum oxide is produced, then the aluminum is decomposed from the oxygen by an electrolytic treatment. The process is complex, labor intensive and power intensive. The use of an electric current causes pure aluminum to go to the cathode (part of the smelting structure) and accumulates as a layer floating on the molten salt in a large vat. This aluminum has a purity of 99.99% and is removed from time to time and cast into suitable shapes from molds.

This classification excludes secondary processors who do not reduce aluminum from alumina, but whose principle business is casting, rolling, extruding, foiling or recycling aluminum alloys from molten aluminum, primary production shapes or used scrap and dross which are to be reported separately in the applicable classification; ore reduction which is to be reported separately in classification 1701; and open pit or underground mining operations which are to be reported separately in the classification applicable to the mining being performed.

WAC 296-17A-2002 Classification 2002.

2002-13 Freight handler services, N.O.C.

Applies to establishments engaged in packing, handling, shipping, or repackaging merchandise or freight which is owned by others and is not covered by another classification, (N.O.C.). General cargo is usually in boxes, cartons, crates, bales, or bags. Other cargo includes, but is not limited to, lumber, logs, steel, pipe, grains, produce, machinery, and vehicles. These establishments are generally located at railroad yards, airports, or warehouses not located on piers or areas adjoining piers. This classification includes the repackaging of goods from damaged containers. Employees of freight handler services perform duties such as, but not limited to, unloading, checking in and weighing goods, sorting and repackaging goods, tiering (placing in a series of rows one above the other), and reloading goods for shipment. Employments include, but are not limited to, superintendents, checkers, tally men, and lumpers. Machinery and equipment includes, but is not limited to, pallet jacks, hand trucks, forklifts, boom trucks, mobile cranes or overhead track cranes, and hand tools. This classification also includes moving or uncrating, and assembly of modular work stations or other types of office furniture.

This classification excludes drivers and freight handling employees with driving duties who are to be reported separately in classification 1102 without a division of work hours; establishments engaged in loading, unloading, or icing refrigerator cars which are to be reported separately in classification 2002-31; and establishments engaged in warehousing operations for general merchandise which are to be reported separately in classification 2102.

> ***Special notes:*** Establishments engaged as freight handlers have the hazard of the continual movement of goods, in contrast to warehousing operations in classification 2102-00 that usually store goods for long periods of time. In addition, freight handling services providers do not operate warehouses and storage facilities as a general rule. Freight handling operations performed in connection with the loading or unloading of vessels or rail lines on piers or adjoining areas may be subject to coverage under the U.S. Longshore and Harbor Workers Act. Care should be exercised prior to the assignment of this classification to determine proper jurisdiction.

2002-31 Refrigeration car Loading, unloading or icing

Applies to establishments engaged in loading, unloading, or icing refrigeration cars at railroad yards, airports, or warehouses not located on piers or in areas adjoining piers. This classification includes the repackaging of goods from damaged containers. Establishments in this classification have no equity or ownership in the merchandise being handled. They may contract with customers such as, but not limited to, grocery distributors, meat packers, or pharmaceutical suppliers to pick up and deliver frozen goods. Goods are loaded into refrigerated containers and shipped by common carrier or into refrigerated railcars. Icing the refrigeration systems by adding water, ammonia, or other additives is done to maintain the cold temperatures. Machinery and equipment includes, but is not limited to, pallet jacks, hand trucks, forklifts, compressors, and hand tools.

This classification excludes drivers and freight handling employees with driving duties who are to be reported separately in classification 1102 without a division of work hours; establishments engaged in freight handler services not covered by another classification (N.O.C.) which are to be reported separately in classification 2002-13; and establishments engaged in warehousing operations for general merchandise which are to be reported separately in classification 2102.

> ***Special notes:*** Establishments engaged as freight handlers have the hazard of the continual movement of goods, in contrast to warehousing operations in classification 2102-00 that usually store goods for long periods of time. In addition, freight handling services providers do not operate warehouses and storage facilities as a general rule. Freight handling operations performed in connection with the loading or unloading of vessels or rail lines on piers or adjoining areas may be subject to coverage under the U.S. Longshore and Harbor Workers Act. Care should be exercised prior to the assignment of this classification to determine proper jurisdiction.

WAC 296-17A-2004 Classification 2004.

2004-21 Iron or steel merchants; wire rope and cable dealers

Applies to establishments engaged as iron or steel merchants or as dealers of wire rope, cable, or metal conduit. This classification includes the merchandising of nonferrous metals such as, but not limited to, copper, brass, or aluminum. This classification is distinguished from scrap metal dealers in classification 0604 who deal primarily in used metal as opposed to merchants in classification 2004 who sell new goods. Iron or steel merchants receive metal in the form of beams, sheets, plates, bars, rods, pipe, rounds, channels, angles, tubes, or coils from the mills which they unload with overhead cranes, and store them in their shop or yard. Using power equipment such as shears, hacksaws, drills, benders, and cutting torches, they are cut, sheared, and formed to customer specifications. Wire rope and cable dealers use coilers to wind the wire rope or cable from large spools onto smaller spools, and use saws or other cutting tools to cut it to length and large hydraulic presses to attach sockets, pulleys and other hardware to wire rope to form rigging used by the fishing, logging, and construction industry.

This classification excludes scrap metal and junk dealers which are to be reported separately in classification 0604, and rebar fabricators which are to be reported separately in classification 5209.

WAC 296-17A-2007 Classification 2007.

2007-02 Grain elevator or warehouse

Applies to establishments engaged in providing grain elevator or warehouse facilities. These facilities may range from hundred thousand bushel country elevators to multimillion bushel terminal elevators, the latter of which are located near railroad lines or seaports. Grain may be stored in elevators for years, depending on market conditions. Grain elevators operate year round or seasonally and may offer a variety of services ranging from storage only to grain milling (see exclusions below). Typical operations in this classification include weighing, grading, cleaning and drying of the grain, and conveyance to the storage lofts. Most grain elevators also provide a brokerage service for their customers.

WAC 296-17A-2007 Classification 2007

This classification excludes grain milling which is to be reported separately in classification 2101 and bean or pea elevators which are to be reported separately in classification 2007-03.

2007-03 Bean or pea elevator or warehouse

Applies to establishments engaged in providing bean or pea elevator or warehouse facilities. Bean or pea elevators run all year round or seasonally and may offer a variety of services ranging from storage only to brokerage services. Typical operations in this classification include weighing, grading, cleaning and drying of the bean or pea, and conveyance to the storage lofts.

This classification excludes seed merchants who are to be reported separately in classification 2101; grain elevators which are to be reported separately in classification 2007-02; and vegetable cannery or processing operations and pea vining by cannery employees which are to be reported separately in classification 3902.

WAC 296-17A-2008 Classification 2008.

2008-01 Warehouses Field bonded

Applies to establishments engaged in providing bonded warehouse services at the customers location. Field bonding involves appropriating a warehouse (or portion of one), that is owned by the customer, for the purpose of segregating and securing a portion of that customer's merchandise to be used as collateral for a bank loan. The field bonding company will catalog the merchandise that is involved in the transaction, issue a receipt (the receipt is presented as collateral for the loan), and ensure its security and value for the length of the contract. The field bonding company is not responsible for the maintenance of the facility and doesn't become involved in handling, moving or shipping the goods. Work contemplated by this classification is limited to employees who catalog the goods being held, security guards, and clerical help employed at the secured location.

This classification excludes drivers who are to be reported separately in classification 1102.

> ***Special note:*** Traditional warehousing establishments (such as those described in classification 2102) may be "bonded" in that they can assure their customers that goods regulated by the Bureau of Alcohol, Tobacco and Firearms, or goods awaiting inspection by U.S. Customs, will remain secured. This type of bonding is similar in that it is an assurance of value and safekeeping, but differs from classification 2008 in that the goods are delivered to, and held at, the warehouse company's own facility.

WAC 296-17A-2009 Classification 2009.

2009-00 Building material dealers and lumber yards

Applies to establishments engaged as building material dealers or lumber yards. For purposes of this classification the term "building materials" includes, but is not limited to, such items as wallboard, roofing, insulation, sheet metal, bricks, blocks, windows, fixtures, cabinets, doors, linoleum, tile, paneling, interior wood and plastic trim and molding, concrete mix, pipe, plumbing, and electrical supplies. In addition, such establishments often carry a variety of paints and accessories, garden tools and accessories, and hardware items such as nails, nuts and bolts, tools, hinges, doorknobs, locks, and more. It is not uncommon for a building material dealer to specialize and sell only one of the above types of items. Establishments engaged as lumber yards carry a diverse line of wood and lumber products and usually with sufficient quantity to build an entire wood structure. This line of wood and lumber products could include beams, planks, boards, plywood, an array of dimensional lumber (1x2, 2x4, 2x12, etc.), fence posts, railroad ties, shakes and shingles, siding, wood paneling, as well as interior wood trim and molding. Such establishments often carry a variety of other building materials such as electrical supplies, pipe and plumbing supplies, fixtures, cabinets, doors, windows, wallboard, insulation, linoleum, tile, paneling, bricks, blocks, concrete mix, roofing materials, sheet metal and more. These establishments often utilize one or more covered sheds to protect less durable materials from the outside climate, and will also utilize an uncovered open yard type of environment for storage of more durable wood, lumber, and building materials. In addition, such establishments could also have an inside store operation to include a variety of items such as hand and power tools, table saws, paints and varnishes, caulking, and a variety of hardware type items such as nails, nuts and bolts, hinges, doorknobs, locks, and more. This classification also includes retail/wholesale fence material dealers. This classification includes all store and yard operations and the transfer of materials or inventory between related stores.

This classification excludes delivery drivers (other than those involved in intrastore or intrayard transfers mentioned above) who are to be reported separately in classification 1101; nondelivery activities conducted away from the store or yard; hardware stores with building materials or lumber which are to be reported separately in classification 2009-03; and warehouse centers which are to be reported separately in classification 2009-05.

2009-01 Electrical supply dealers

Applies to establishments engaged as electrical hardware and supply dealers who primarily sell electrical hardware and supplies in bulk to the contractor trades, such as electrical and construction, although sales also may be made to individuals for their own use. Supplies are typically received in bulk quantity and may include, but are not limited to, spools of electrical wiring and cable, wiring harnesses, plastic and flex hosing, panel boxes, brackets, electrical outlet boxes, fuses, switches, plates, and residential and commercial canisters and light fixtures. This classification includes all store and yard operations and the transfer of materials or inventory between related stores.

This classification excludes delivery drivers (other than those involved in intrastore or intrayard transfers mentioned above) who are to be reported separately in classification 1101; nondelivery activities conducted away from the store or yard; all service or repair work which is to be reported separately in the applicable classification whether it is conducted at the store or a customer's location; retail lighting fixture stores which demonstrate lights and fixtures to walk-in customers which are to be reported separately in classification 6406; and establishments engaged as wholesale lighting fixture and light bulb dealers who buy direct from manufacturers and who sell wholesale to retail lighting fixture stores or other such stores or institutions who are to be reported separately in classification 6407.

2009-02 Farm supply stores

Applies to establishments primarily engaged in operating farm supply or farm cooperative stores. These establishments carry a diverse line of farm feeds, products, and accessories. Typical items may include, but are not limited to, bulk quantities of mixed and unmixed feeds, seeds, oats and grains; bales of alfalfa or hay; bag feed for dogs, cats, chickens, birds, and other animals; bulk and bag fertilizers; pesticides and other garden items including peat moss and bark; animal grooming and care accessories; horse tack; specialty clothing; feed and water bins; metal fencing and grates for livestock; fence posts; barbed wire; pumps and piping; hardware and tools; automotive and tractor parts and accessories; and miscellaneous homeowner or yard equipment such as mowers, rototillers, and a variety of small tractors and accessories. This classification includes all store and yard operations and the transfer of materials or inventory between related stores.

This classification excludes delivery drivers (other than those involved in transferring materials or inventory between related stores) who are to be reported separately in classification 1101; all other nondelivery activities conducted away from the store or yard; all service or repair work which is to be reported separately in the applicable classification whether it is conducted at the store or a customer's location; and establishments primarily engaged in the sale, service and/or repair of farm machinery and implements which are to be reported separately in classification 6408.

> ***Special note:*** Farm supply or farm cooperative stores may conduct additional operations which are to be reported separately. These activities may occur at a single location operated by the business or at separate locations and may include an oil or gas dealership which is to be reported separately in classification 3407; self-service gas or diesel stations which are to be reported separately in classification 3409; or agricultural fertilizer dealers (not including the manufacture of raw materials) which are to be reported separately in classification 2106.

2009-03 Hardware stores with lumber or building material supplies

Applies to establishments engaged in operating hardware stores that also sell building material supplies. For purposes of this classification the term "building materials" includes, but is not limited to, such items as wallboard, roofing, insulation, sheet metal, bricks, blocks, and windows, cabinets, doors, windows, sheet metal, roofing materials, concrete mix, boards, plywood, dimensional lumber (1x2, 2x4, 2x12, etc.), fence posts, railroad ties, siding, and wood paneling, as well as interior wood trim and molding. The merchandise carried will vary from store to store. For the purposes of this classification, hardware includes items such as, but not limited to, nails, nuts, bolts, screws, door fixtures, hinges, locks, power and hand tools, garden tools and accessories, electrical and plumbing supplies, and paint and automobile supplies. Depending on their location and customer base, hardware stores may also sell a limited selection of giftware, housewares, sporting goods, athletic equipment, games or similar items. Other services provided could include making keys, threading pipe, mixing paint, and the sale of fishing or hunting licenses. This classification includes all store and yard operations and the transfer of materials or inventory between related stores.

This classification excludes delivery drivers (other than those involved in transferring materials or inventory between related stores) who are to be reported separately in classification 1101; all other nondelivery activities conducted away from the store or yard operation; and all service or repair work which is to be reported separately in the applicable classification whether it is conducted at the store or a customer's location.

> ***Special note:*** Hardware stores with lumber or building material supplies are smaller and offer a smaller product selection than warehouse centers which are reported separately in classification 2009-05. Establishments primarily engaged as building material dealers and lumber yards are to be reported separately in classification 2009-00.

2009-04 Pump, plumbing, irrigation, and pipe supply dealers

Applies to establishments engaged as pump, plumbing, irrigation, and pipe supply dealers. Merchandise includes, but is not limited to, pumps, above and below ground irrigation systems and supplies, pipe, fittings, elbows, adapters, connectors, hoses, valves, water softeners, filters, disposals, hot water tanks, heaters, sinks, tubs, toilets, and shower units. Merchandise is typically received in bulk quantity by the pallet, sling, crate or box. Merchandise is sold primarily to plumbing and irrigation contractors. This classification includes all store and yard operations, including showrooms or display areas and in-shop services such as the rebuilding or repair of pumps, and cutting and threading pipe. Also included in this classification is the transfer of product or material inventory between related stores.

This classification excludes delivery drivers who are to be reported separately in classification 1101; all other nondelivery activities conducted away from the store or yard; and all service or repair work not described above which is to be reported separately in the applicable classification whether it is conducted at the store or a customer's location.

2009-05 Warehouse centers

Applies to establishments engaged in operating warehouse centers with lumber or building material supplies. For purposes of this classification a warehouse center is an enclosed building or structure which serves to protect the majority of the items or products contained within the warehouse environment. Warehouse centers are larger than traditional hardware stores and offer a wider product selection. A dominant characteristic of a warehouse center is that excess stock is stacked up to 25 feet high throughout the building. The term "building materials" as used in this classification includes, but is not limited to, such items as wallboard, roofing, insulation, sheet metal, bricks, blocks, and windows. Merchandise carried by warehouse centers may include hardware, variety items, building materials, as well as wood or lumber. Hardware items may include such items as nails, nuts, bolts, door fixtures, hinges, locks, hand or power tools, garden tools, garden supplies and accessories, lawn mowers, electrical supplies, plumbing supplies, paint, and auto supplies. Variety items may include giftware, housewares, sporting goods, athletic equipment, games, rugs, and lawn chairs. Wood and lumber products may include beams, planks, boards, plywood, dimensional lumber (1x2, 2x4, 2x12, etc.), fence posts, railroad ties, shakes and shingles, siding, and wood paneling. This classification includes all store and yard operations and the transfer of materials or inventory between related stores.

This classification excludes delivery drivers (other than those involved in transferring materials or inventory between related stores) who are to be reported separately in classification 1101; all other nondelivery activities conducted away from the store or yard; and all service or repair work which is to be reported separately in the applicable classification whether it is conducted at the store or a customer's location.

> ***Special note:*** Hardware stores with lumber or building material supplies are smaller and offer a smaller product selection than warehouse centers and are reported separately in classification 2009-03. Establishments primarily engaged as building material dealers and lumber yards are to be reported separately in classification 2009-00.

2009-06 HVAC supply dealers

Applies to establishments engaged as heating, ventilation, and air conditioning product and supply dealers. Merchandise includes, but is not limited to, furnace units, gas fireplaces, air conditioning and heater units, hot water tanks, thermostats, vents, venting duct and pipe, vent collars and reels, registers, fittings, adapters, galvanized pipe, insulation wrap, preformed or bent duct portions, flat sheets of metal, concrete pads and gas logs. Merchandise is typically received in bulk quantity by the pallet, sling, crate or box. Merchandise is primarily sold to heating and ventilation contractors, furnace contractors and sheet metal contractors. This classification includes all store and yard operations and the transfer of product or material inventory between related stores.

This classification excludes sheet metal fabrication shops which are to be reported separately in classification 3404; delivery drivers (other than those involved in intrastore or intrayard transfers) who are to be reported separately in classification 1101; all other nondelivery activities conducted away from the store or yard; and all service or repair work which is to be reported separately in the applicable classification whether it is conducted at the store or a customer's location.

WAC 296-17A-2101 Classification 2101.

2101-00 Grain milling; flour mills; feed mills; feed manufacturing

Applies to establishments engaged in milling grain into flour or meal or in the manufacture of dry (powdered, granule or pellet) feed. Operations contemplated by this classification include the receipt of grain (wheat, barley, oats, corn) in bulk or bag which is purchased from others, grinding or milling the grain to either a coarse or a fine powder, adding binder (molasses), adding and mixing ingredients (depending on product being made), and packaging. This classification includes delivery of products in packaged or bulk form to customers.

This classification excludes establishments engaged in the further processing of flour or meal to manufacture food products which are to be reported separately in the applicable food manufacturing classification, and establishments engaged in the manufacture of canned or frozen animal food which are to be reported separately in classification 3902.

2101-01 Hay, grain or feed dealers

Applies to establishments engaged in the sale of grain, feed, and hay to others. Operations contemplated by this classification are limited to the purchase of hay, grain, or feed in bulk from others and the subsequent resale of these items in bulk to others. Establishments subject to this classification may have a small store operation, a substantial storage facility, or they may haul product from location to location all of which are included within the scope of this classification when done by employees of employers subject to this classification.

This classification excludes the sale of hay by farm operations which is to be reported separately in classification 4808, and establishments engaged in the manufacture of animal feed which are to be reported separately in classification 2101-00.

2101-02 Seed processing

Applies to establishments engaged in the processing of agricultural seeds for wholesale or retail sales. These establishments receive produce such as wheat, barley, alfalfa, lentils, vegetables, fruit or flowers from farmers the seed company has contracted with, or in the case of larger seed companies, they may have their own fields for raising the seed crop. Work contemplated by this classification includes, but is not limited to, cleaning, grading, crushing, separating, and packaging of the product (either by hand or by machine). Machinery includes, but is not limited to, screening machines, air gravity separators, clippers, tumbling drums for polishing, and bagging machines. This classification also includes trial plots or lab research facilities used to develop new seed hybrids and improve existing varieties, consultation services provided to the farmers during planting and harvesting seasons, and custom milling work conducted at the farmer's premises. Also included in this classification are establishments engaged exclusively in providing grain or seed drying services.

This classification excludes growing of seeds, other than on a trial plot, which is to be reported separately in the appropriate agricultural classification; merchants engaged in hand packaging seeds that have been processed by others who are to be reported separately in classification 6309-06; grain milling which is to be reported separately in classification 2101-00; hay/grain/feed dealers which are to be reported separately in classification 2101-01; and grain or bean/pea elevators which are to be reported separately in classification 2007.

2101-05 Hop pellet manufacturing

Applies to establishments engaged in the manufacture of hop pellets. Hop pellets are one of several ingredients used by breweries in the manufacture of beer and ale. Operations contemplated by this classification include, but are not limited to, cold storage room operations where bales of hops are kept, bale breaking and grinding of hops into powder, blending of powders and additives, testing of hops, pelletizing, packaging, and shipping. Establishments subject to this classification may own the hops or do custom blending for others.

This classification excludes establishments engaged in the manufacture of hop extract which are to be reported separately in classification 3701.

> ***Special note:*** Hop pellets are often referred to as a flavoring so care should be taken, when another classification is being considered, to determine the process used.

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:

- Coffee;
- Dry cement;
- Potatoes;
- Rice.

Work contemplated by this classification includes, but is not limited to:

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

Equipment and machinery used includes:

- Cleaning and recordkeeping supplies;
- Forklifts;
- Pallet jacks;
- 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;
- 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");
- Operating shop or yard vehicles.

Machinery and equipment includes, but is not limited to:

- Balers;
- Can crushers;
- Collection bins;
- Forklifts;
- Shredders;
- Rolloff trucks to handle the collection bins;
- Shop or yard vehicles;
- Weigh scales.

This classification excludes:

- All trucking outside of the yard which is to be reported separately in classification 1102;
- Establishments engaged in collecting, sorting and reducing scrap metal such as junk dealers, scrap metal dealers or processors, which also receive 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:

- Beverages;
- Dairy products;
- Frozen foods;
- Household cleaning supplies;
- Packaged foods;
- Paper products;
- Personal care items.

Work contemplated by this classification includes, but is not limited to:

- Breakdown of merchandise into smaller lots;
- Incidental repackaging;
- Maintaining the facility;
- Moving merchandise within the facility;
- Recordkeeping;
- Security;
- Unloading deliveries.

Equipment and machinery includes, but is not limited to:

- Forklifts;
- Pallet jacks;
- Strapping and shrink wrapping equipment;
- 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 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:

- Hand sorting the product by grade (quality);
- Maintaining the facility;
- Moving merchandise within the facility;
- Repackaging;
- Recordkeeping;
- Security;
- Unloading deliveries.

Equipment and machinery includes, but is not limited to:

- Forklifts;
- Pallet jacks;
- Repackaging equipment;
- 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-2104 Classification 2104.

2104-01 Vegetable packing Fresh

Applies to establishments engaged in the packing of fresh vegetables. These operations are usually located in produce growing areas and are generally seasonal. The vegetables are generally brought to the packing plant by the farmer or co-op drivers, but some packing plants may employ their own drivers to pick up the product from the local farms or co-op. Typical activities of the packing operation include, but are not limited to, sorting, grading, cleaning, trimming, packing and shipping of the vegetables. Various packing containers such as plastic bags, boxes, barrels, crates, and baskets may be used. The packing may be done by hand for fragile vegetables or by machine for the more sturdy produce. This classification includes cold storage operations if it is used solely for the storage of their own produce. Drivers employed by these establishments who pick up the vegetables from the suppliers or deliver the packaged product to the market are included in this classification. A farm operation that grows and packs their own fresh vegetables or packs other farms' fresh vegetables in addition to their own is to be assigned this classification (2104) for the packing operation. However, if the farmer only sorts and stores the fresh vegetables, the appropriate agricultural classification is applicable to both the growing and sorting/storage operations. This classification also includes establishments engaged in processing potatoes into seed potatoes. Processing plants receive whole potatoes from their suppliers. At the plant the potatoes are moved along on a conveyor belt, cleaned as appropriate, cut into small pieces (usually quarters), and treated with a fumigant powder or other sterilizer. The smaller pieces, referred to as "seed potatoes," are delivered to farmers who plant them for future crops.

This classification excludes fresh fruit packing which is to be reported separately in classification 2104-02; cannery or freezing operations and/or any processing of the vegetables which are to be reported separately in classification 3902; and cold storage operations not exclusively part of a packing operation which are to be reported separately in either classification 4401 or 4404.

2104-02 Fruit packing Fresh

Applies to establishments engaged in the packing of fresh fruit. These operations are usually located in produce growing areas and generally are seasonal. The fruit may be brought to the packing plant by the farmer or co-op drivers, but some packing plants may employ their own drivers to pick up the product from the local farms or co-op. Typical activities of the packing operation include, but are not limited to, sorting, grading, cleaning, trimming, packing and shipping the fruit. Various packing containers such as plastic bags, boxes, barrels, crates and baskets may be used. The packing may be done by hand for fragile fruit or by machine for the more sturdy produce. This classification includes any cold storage operations if it is used solely for the storage of their own produce. Drivers employed by these establishments who pick up the fruit from the farmer or deliver the packaged product to the market are included in this classification. A farm operation that grows and packs their own fresh fruit, or packs other farms' fresh fruit in addition to their own, is to be assigned this classification (2104) for the packing operation. However, if the farmer only sorts and stores the fresh fruit the appropriate agricultural classification is applicable to both the growing and sorting/storage operations.

This classification excludes fresh vegetable packing which is reported separately in classification 2104-01; cannery or freezing operations and/or any processing of the fruit which are to be reported separately in classification 3902; and cold storage operations not exclusively part of a packing operation which is reported separately in either classification 4401 or 4404.

WAC 296-17A-2105 Classification 2105.

2105-00 Beer, ale, wine and soft drink importers, exporters and distributors Wholesale or combined wholesale and retail

Applies to establishments engaged in wholesale, or combined wholesale and retail, distribution of beer, ale, wine and soft drinks. These establishments carry a wide selection of soft drinks, domestic and import beers, ales, and wine, as well as beer pumps and ice. Product stock is received directly from the breweries, wineries, manufacturers or larger distributors, and stored in warehouses or refrigerated storerooms on pallets, in crates, boxes, cases, cartons, kegs or canisters. Stock is then distributed to customers such as, but not limited to, restaurants, lounges and bars, hotels, grocery stores, or other commercial businesses. This classification includes route drivers and driver's assistants.

This classification excludes establishments engaged in the installation, service and repair of vending machines which are to be reported separately in classification 0606, and breweries, wineries, and beverage bottlers, N.O.C. which are to be reported separately in classification 3702.

> ***Special notes:*** Classifications 2105 and 3702 shall not be assigned to the same account unless each operation is conducted as a separate and distinct business and the conditions set forth in the general reporting rule covering the operation of a secondary business have been met.

2105-01 Beer, ale and wine importers, exporters and distributors Wholesale or combined wholesale and retail

Applies to establishments engaged in wholesale, or combined wholesale and retail, distribution of beer, ale and wine, but not in soft drink beverages. These establishments carry a wide selection of domestic and import beers, ales or wines, as well as beer pumps and ice. Product stock is received directly from the breweries, wineries, manufacturers, or larger distributors and stored in warehouses or refrigerated storerooms on pallets, in crates, boxes, cases, cartons, kegs or canisters. Stock is then distributed to customers such as, but not limited to, restaurants, lounges and bars, hotels, grocery stores, or other commercial businesses. This classification includes route drivers and driver's assistants.

This classification excludes establishments engaged in the installation, service and repair of vending machines which are to be reported separately in classification 0606, and breweries, wineries and beverage bottlers, N.O.C. which are to be reported separately in classification 3702.

> ***Special notes:*** Classifications 2105 and 3702 shall not be assigned to the same account unless each operation is conducted as a separate and distinct business and the conditions set forth in the general reporting rule covering the operation of a secondary business have been met.

2105-02 Soft drink importers, exporters and distributors Wholesale or combined wholesale and retail

Applies to establishments engaged in wholesale, or combined wholesale and retail, distribution of soft drink beverages but not alcoholic beverages. Product stock is received directly from the manufacturers or larger distributors and stored in warehouses or refrigerated storerooms on pallets, in crates, boxes, cases, cartons, or canisters. Stock is then distributed to customers such as, but not limited to, restaurants, lounges and bars, hotels, grocery stores, or other commercial beverages. This classification includes route drivers and driver's assistants.

This classification excludes establishments engaged in the installation, service and repair of vending machines which are to be reported separately in classification 0606, and establishments that bottle beverages which are to be reported separately in classification 3702.

> ***Special note:*** Classifications 2105 and 3702 shall not be assigned to the same account unless each operation is conducted as a separate and distinct business and the conditions set forth in the general reporting rule covering the operation of a secondary business have been met.

WAC 296-17A-2106 Classification 2106.

2106-00 Fertilizer, anhydrous ammonia and agricultural chemical dealers

Applies to establishments engaged in the sale of fertilizer, anhydrous ammonia, and agricultural chemicals. This classification includes the mixing of wet or dry chemical fertilizers all of which fall into one of three categories: Nitrogen, phosphate or potassium. Fertilizer dealers may use a chemical or mechanical process to mix one or more of the basic fertilizers or combine portions of each per customer specifications. Included in this classification is the manufacture, distribution, and application of anhydrous ammonia which is dry ammonia gas compressed into a liquid and used as a fertilizer. Also included in this classification are establishments that sell and distribute "natural" fertilizers (manure). Typical establishments in this classification include, but are not limited to, commercial fertilizer dealers, farmer co-ops, and grange supply dealers which may do some chemical mixing but are more predominately involved in the sales and delivery of the fertilizer.

This classification excludes the mining of raw ores (phosphate and potassium) used in manufacturing the fertilizer which is to be reported separately in classification 1701; the manufacture of ammonia and nitric acid which is to be reported separately in classification 3701; and the application of fertilizer by a custom farm services contractor which is to be reported separately in classification 4808.

2106-01 Explosive powder and chemical dealers

Applies to establishments engaged in the sale of explosive powders and chemicals, including the incidental mixing, blending, packaging, and bulk delivery and/or blending at the customer's site and in the sale of blasting supplies. Products include, but are not limited to, dry, liquid and gel explosives, fuses and detonators.

This classification excludes the mining of raw ores or the manufacture of chemicals used in manufacturing explosives which are to be reported separately in 1701 and 3701 respectively, the manufacture of explosive devices which is to be reported separately in the applicable manufacturing classification, and contract blasting such as at a quarry or construction site which is to be reported separately in classification 0103.

WAC 296-17A-2201 Classification 2201.

2201-01 Laundry, dry cleaning and dyeing establishments

Applies to establishments engaged in laundry, dry cleaning, or dyeing services. This classification is limited to establishments providing services primarily to retail walk-in customers who leave the items to be laundered, dry cleaned, or dyed at the laundry facility. This classification covers all operations including, but not limited to, dry cleaning, dyeing, the washing, drying, and pressing of clothing or household furnishings such as, but not limited to, curtains, bedding, linens, and sleeping bags, repairing or altering the items left for cleaning, pick up and delivery services, and drop off stations. These establishments generally employ counter staff to wait on customers as well as employees who engage in laundering and/or dry cleaning operations (although some employees may perform both activities). This classification also includes waterproofing or mothproofing garments, or providing cold storage for fur goods for retail customers. Materials and machinery include, but are not limited to, detergents, bleaches, cleaning solvents, deodorizers, dyes, clothes hangers, plastic bags, automatic or steam operated washing machines, dryers, dry cleaning chambers, dyeing vats, pressing and ironing boards, sewing machines, and delivery vans.

This classification excludes self-service, coin-operated laundry or dry cleaning establishments which are to be reported separately in classification 2204; commercial or industrial laundries not covered by another classification, including linen, uniform and diaper services which are to be reported separately in classification 2203; and carpet, rug and upholstery cleaning establishments which are to be reported separately in classification 2202.

> ***Special note***: It is common for establishments subject to this classification to have satellite locations where customers drop off and pick up cleaning, but where no actual laundering occurs. Drop off centers are included in this classification.

WAC 296-17A-2202 Classification 2202.

2202-03 Carpet, rug, and upholstery cleaning

Applies to establishments engaged in cleaning rugs, carpets, or upholstery for commercial, institutional or residential customers. This classification contemplates work done either at the customer's location or in their own shop or plant. In-shop cleaners usually clean area rugs, and may occasionally clean furniture upholstery. Items are picked up by employees or delivered to the shop, where they are measured and inspected for tears, worn areas, stains or other damage. Rugs may be cleaned with vibrating machines, vacuum cleaners, or shampooing machines. Cleaned rugs are suspended from poles and conveyed into the drying room where large fans propel heated air to dry them. Once dry, the rugs are inspected, rolled, wrapped, and returned to the customer or stored until the customer requests delivery. Services at customers' location may use truck-mounted or portable cleaning equipment. Carpet and upholstery cleaning services may offer incidental, related services such as, but not limited to, carpet dyeing and tinting, repairs, carpet maintenance consultations, rug decontamination, on-site dry cleaning of draperies, floor or wall cleaning, the rental of cleaning equipment, or the sale of cleaning solutions. These incidental activities are included in this classification when done by employees of employers subject to this classification.

This classification excludes janitorial establishments that provide general interior cleaning services to the public which are to be reported separately in classification 6602, and laundry and dry cleaning establishments providing services primarily to retail walk-in customers which are to be reported separately in classification 2201.

> ***Special note:*** Restoration work (as a result of smoke or water damage) such as drying and/or cleaning carpets and upholstered furniture, washing and polishing furniture, washing walls, washing and waxing floors, and cleaning the personal contents of a home is included in classification 6602-03. Refer to classification 6602-03 for more detailed information on restorations.

WAC 296-17A-2203 Classification 2203.

2203-00 Laundries Commercial or industrial: N.O.C.

Applies to establishments engaged in laundering operations which are not covered by another classification (N.O.C.). In addition to linen, uniform or diaper services, these establishments may launder other goods such as, but not limited to, protective apparel (flame, heat, or chemical resistant), dust control items (treated mops, rugs, mats, dust cloths), and wiping towels. These items may belong to the commercial or industrial laundry and rented to users, or they may be the customers' own goods. Operations include, but are not limited to, soliciting new customers by route supervisors or drivers, collecting and delivering, marking, weighing and sorting laundry, washing, extracting, tumbling, starching, drying, machine or hand ironing, making repairs or alterations, folding and wrapping. This classification also contemplates employees such as counter personnel, receiving clerks, sorters and markers at collection or distribution stores operated on the premises where laundering is performed.

This classification excludes laundry and dry cleaning establishments providing services primarily to retail walk-in customers which are to be reported separately in classification 2201; self-service, coin-operated laundry or dry cleaning establishments which are to be reported separately in classification 2204; and carpet, rug and upholstery cleaning establishments which are to be reported separately in classification 2202.

> ***Special note:*** This classification also covers establishments specializing in stone washing jeans or "contract dyeing" for commercial or industrial businesses and the cleaning of nonfabric items, such as venetian blinds, plastic goods or computer parts when done at the laundry facility.

WAC 296-17A-2204 Classification 2204.

2204-00 Laundry or dry cleaning Coin-operated, self-service operations

Applies to establishments engaged in the operation of coin (or card) operated self-service laundry and dry cleaning equipment for customers' use on the premises. Most facilities have an attendant(s) on duty at all times; others may have only periodic surveillance by the owner or employees. Attendants generally ensure there are no problems with the equipment or with vandalism; they may perform minor repair or adjustments on the machines, assist patrons by carrying laundry or explaining the operation of the machines. There is usually a small waiting area which may include benches and chairs, change-making machines, vending machines with food and laundry supplies. Materials include, but are not limited to, detergents, bleaches, fabric softeners, dry cleaning solvents, spot-removing fluids, plastic bags, and hangers. Machinery includes, but is not limited to, residential or commercial sized washers and dryers, dry cleaning machines, pressing machines, irons, coin changing machines, tables for folding clothing, chairs, hanger racks, water heating and storage system, solvent reclaiming units, and solvent storage tanks.

This classification excludes laundry and dry cleaning establishments providing services primarily to retail walk-in customers which are to be reported separately in classification 2201, and commercial or industrial laundries not covered by another classification, including linen, uniform and diaper service which are to be reported separately in classification 2203.

> ***Special note:*** This classification includes self-service/coin-operated cleaning facilities that offer dry cleaning services where the customers leave their clothing with the attendant and it is sent elsewhere for professional dry cleaning. This classification does not apply to any self-service/coin-operated cleaning facilities where the attendant performs any washing, drying, dry cleaning, hanging, or folding services on the premises which are to be reported separately in classification 2201.

WAC 296-17A-2401 Classification 2401.

2401-00 Paper, pulp, or wood fiber: Manufacturing

Applies to establishments engaged in making paper from raw materials such as, but not limited to, wood chips, cotton fiber, water, kraft paper, recycled paper, bleach and dye purchased from outside sources. This classification includes the mashing of wood chips into fiber. Paper manufacturers may make finished products from the paper they manufacture which is included in this classification when done by employees of employers subject to this classification. Equipment includes, but is not limited to, large vats and tanks, spraying systems, choppers, paper-making machines, conveyor systems, forklifts, scales, winders, rewinders, and cutting machinery. Modern automated paper mills are monitored from computerized control rooms; many of the employees are electricians and control technicians. Wood chips are heated, washed, drained, impregnated with chemicals to separate natural binder fibers from the cellulose fibers, then chopped into tiny particles and further cleansed. Bleach and water are added again and the fibrous mixture is held in tanks to relax and fluff it to a natural state before going to a filtering process where the water is removed, allowing it to coagulate. More ingredients are added to increase strength, then the mixture is sprayed onto the paper-making machinery where it winds through the various sections at high speed. During the first stage the pulp is mostly water; as it spins on the wire mesh, the water is suctioned out and the paper winds around felt-covered rollers. The machine moves the paper through an enclosed, heated room (oven) and dried. The dried paper is rolled from the oven, smoothed on rollers, then rewound into smaller rolls and cut into desired lengths and widths.

This classification excludes establishments engaged in the manufacture of wood chips which are to be reported separately in classification 2903 and establishments engaged in the manufacture of abrasive cloth or paper (emery cloth/sandpaper) which are to be reported separately in classification 3708.

2401-03 Corrugated and fiber board container: Manufacturing

Applies to establishments engaged in the manufacture of boxes and cartons made of corrugated cardboard. Manufacturers subject to this classification may either corrugate cardboard for use in their own products or purchase corrugated cardboard from others. Applying coatings or laminating their own products is included in this classification when done by employees of employers subject to this classification. Raw materials include, but are not limited to, corrugated cardboard, glue, staples, tape, ink, and coating resins. Machinery includes, but is not limited to, sheeters, slitters, slotters, winders or rewinders, printing presses, box-making machinery, die cutters or other cutting machines, laminators, corrugators, balers and shredders, and forklifts. Cardboard is cut to size and shape, printed, scored or creased, corners cut or slotted, sides folded and bottom pieces taped together. Box manufacturers may cut Styrofoam into packing pieces if their customers want them as a packaging unit. This incidental activity is included within the scope of this classification when done by employees of an employer subject to this classification.

This classification excludes establishments engaged in corrugating, laminating, oiling or coating paper which are to be reported separately in classification 2401-04 and establishments engaged in the manufacture of abrasive cloth or paper (emery cloth/sandpaper) which are to be reported separately in classification 3708.

2401-04 Paper coating, corrugating, laminating, oiling, or embossing

Applies to establishments engaged in manufacturing corrugated cardboard, or in coating, laminating, oiling, embossing paper or cardboard (chipboard) for others. To make corrugated cardboard, three (or more) rolls of kraft paper are simultaneously fed into a corrugating machine. Steam is sprayed onto the middle sheet as it winds around grooved rollers, forming grooves. Glue is applied to the tips of the grooves and the middle sheet is run between the other two sheets to form corrugated cardboard. The rest of the process involves heating, drying and curing, scoring and cutting the cardboard. Coating involves mixing coating materials, pouring the mixture into troughs of coating machines; the paper passes over rollers through the coating mixtures. Oiling or waxing processes are similar, but the oils or waxes are heated prior to being applied to the paper. After saturation, paper is dried, then finished by calendering (smoothed by being pressed through large rollers), slitting to desired widths, and rewinding or sheeting to size. Laminated paper is produced by feeding a paste or glue between layers of paper, pressing them together, drying and finishing by winding into rolls, or cutting, slitting or die cutting to size and shape. Paper is embossed by winding it on embossing rollers that perforate

designs in it. Raw materials include, but are not limited to, kraft paper, chipboard, glues, waxes, resins and other coating liquids. Machinery for all these processes moves paper through glue baths, finishing applications, squeeze rollers, corrugating or embossing rollers, drying ovens, cutting devices, laminators, and/or stacking equipment. Other machinery includes, but is not limited to, forklifts, balers and shredders.

This classification excludes establishments engaged in the manufacture of paper, pulp or wood fiber which are to be reported separately in classification 2401-00; establishments engaged in the manufacture of corrugated and fiber board containers which are to be reported separately in classification 2401-03; and establishments engaged in the manufacture of abrasive cloth or paper (emery cloth/sandpaper) which are to be reported separately in classification 3708.

> ***Special note:*** This classification differs from classification 2401-03 in that making corrugated cardboard or laminating, oiling, or coating cardboard products made by others is the main activity in classification 2401-04 while such supporting operations in classification 2401-03 are incidental to the manufacture of the product.

2401-08 Paper goods, N.O.C.: Manufacturing

Applies to establishments engaged in the manufacture of heavy-grade, paper-based products, which are not covered by another classification (N.O.C.). Products range widely and include, but are not limited to, panels, paper-mache items, milk cartons, display boards, commercial air filters, and spiral tubes. Spiral tubes range in size from small cores for paper towels to large tubes used by the construction industry to form concrete. Materials include, but are not limited to, paper, chipboard, glue, inks and dyes, chemicals; materials such as lightweight wire, or small parts made of plastic, Styrofoam, or textiles could be used as auxiliary pieces of the finished product. Machinery includes, but is not limited to, sheeters, slitters, slotters, winders, rewinders, printing presses, cutting, drilling or punching machines, ovens, heated presses, vats and beaters, grinders, laminators, embossers, gluers, vacuum machines, heat-sealing machines, wire-bending equipment, packaging equipment, conveyors, shredders, and balers. Depending on the product being made, processes are similar to one or more of those described in the other paper products manufacturing classifications.

This classification excludes establishments engaged in the manufacture of paper, pulp or wood fiber which are to be reported separately in classification 2401-00.

WAC 296-17A-2903 Classification 2903.

2903-00 Wood chip, hog fuel, bark, bark flour, fire log and lath: Manufacturing

Applies to establishments engaged in the production of products such as, but not limited to, wood chips, hog fuel, bark, bark flour, fire logs, kindling, excelsior, particleboard, and similar wood by-products.

> *Wood chips* are small pieces of wood, generally uniform in size and larger and coarser than sawdust, commonly used to make pulp, particleboard, stuffing for products such as animal bedding, and as smoker/barbecue fuel;
>
> *Hog fuel* is made by grinding waste wood in a hog machine, is larger and coarser than wood chips, and is used to fire boilers or furnaces, often at the mill or plant at which the fuel was processed;
>
> *Bark* is the outermost covering of a tree which is chopped into pieces of varying sizes, and is commonly used for landscaping;
>
> *Bark flour* is finely ground bark used as a filler or extender in adhesives;
>
> *Fire logs* are made by forming sawdust into a log about 15 inches long and are used for fuel;
>
> *Lath* is a narrow strip of wood commonly used to support shingle, slate or tile roofing, and as a fencing material;
>
> *Excelsior* is the curled shreds of wood used as a packing and stuffing material, or as a raw material in making various board products;

Particleboard is a panel made from discrete particles of wood which are mixed with resins and formed into a solid board under heat and pressure.

The degree of manual labor required to make these products varies depending upon the size of the operation and sophistication of the equipment. Raw materials include, but are not limited to, logs, mill waste, bark, sawdust, or chips. Machinery includes, but is not limited to, rip saws, cut-off saws, loaders, debarkers, hog chippers, hammer mills, conveyors, sorting screens, and storage bunkers. 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. The operation of portable chipping or debarking mills is included in this classification.

This classification excludes all activities away from the shop or plant which are to be reported separately in the classification applicable to the work being performed; veneer manufacturing which is to be reported separately in classification 2904; and sawmill operations which are to be reported separately in classification 1002.

2903-06 Wood furniture stock: Manufacturing

Applies to establishments engaged in the manufacture of wood furniture stock such as, but not limited to, tabletops, table or chair legs, chair backs or seats, panels for beds, turning squares (bolts of wood which are shaped on lathes into furniture legs) and furniture squares (standard sized usually 2" x 2" pieces of wood used in constructing frames of upholstered furniture). Stock may be mass produced or custom. Raw material includes dimensional lumber from hardwoods such as, but not limited to, ash or alder. If the lumber is not presurfaced, it is sanded and/or planed. It is cut to desired width and thickness with a rip saw; and cut to desired length with a cut-off saw. Pieces may be beveled with a table saw, bored with a horizontal boring machine, molded or shaped, and joints formed using a mortise, tenon or jointer. Finished stock is banded and/or palletized and usually shipped unfinished and unassembled to furniture manufacturing plants. 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.

This classification excludes all activities away from the shop or plant which are to be reported separately in the classification applicable to the work being performed; manufacture of wood furniture and caskets which is to be reported separately in classification 2905; lumber remanufacturing which is to be reported separately in classification 2903-26; veneer manufacturing which is to be reported separately in classification 2904; and sawmill operations which are to be reported separately in classification 1002.

2903-08 Wood door, jamb, window, sash, stair, molding and miscellaneous millwork: Manufacturing, prehanging or assembly

Applies to establishments engaged in the manufacture, prehanging or assembly of wooden doors, door components, jambs, windows, sashes, stairs, mantels, moldings, turnings, and miscellaneous millwork such as, but not limited to, shutters, door and window grilles, skylights, pillars, wainscot, and similar architectural ornaments. Doors manufactured in this classification may be for residential or commercial use, such as, but not limited to, garage, closet, warehouse, interior and exterior; they may be odd-size or standard, panel, solid, louver, hollow core, sliding, bifold and overhead. Component parts for stairs include, but are not limited to, risers, tread, balusters, hand rails, and newel posts. Fireplace mantels include both the shelf and the complete ornamental facing surrounding the firebox. Moldings include, but are not limited to, picture moldings, chair rails, quarter round, coves, and architectural molding and base. Raw materials include, but are not limited to, cut stock lumber, plywood, veneer, particleboard, cardboard, plastic laminates, glue, hardware, glass, and metal. Cutting and fitting of glass and metal components for doors and windows is an integral phase of the manufacturing process and is included within the scope of this classification. Machinery includes, but is not limited to, various types of saws (table, panel, rip, cut-off, radial arm, trim, circular, band, jig, and miter), molders, shapers, routers, planers, finger jointers, mortises, tenons, lathes, presses, various types of sanders, drill presses, hand drills, boring machines, pneumatic nail, screw and staple guns, spray guns, chisels, air compressors, glue spreaders, drying ovens, overhead vacuum lifts, conveyor systems, fork lifts, and pallet jacks. Some door manufacturers have "door machines" which route impressions in jambs and blanks for hinge

placement, and bores holes in the blank for knobs and locks; some have computerized overhead vacuum lights, electronic gluers, hydraulic lift pits, or electronically controlled saws. Prehanging doors involves boring holes in door blanks for knobs and locks, routing impressions into the blanks and jambs for hinge replacement, mounting hinges, trimming door and jamb replacements to exact size. Finishing the products with stain, paint, oil, or lacquer is included in this classification when done by employees of employers subject to this classification. 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.

This classification excludes all activities away from the shop or plant 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 wood cabinets, countertops, and fixtures which is to be reported separately in classification 2907; lumber remanufacturing which is to be reported separately in classification 2903-26; veneer manufacturing which is to be reported separately in classification 2904; the manufacture of metal doors, jambs, windows, and sashes which is to be reported separately in classification 3402; and sawmill operations which are to be reported separately in classification 1002.

> ***Special note:*** Lumber yards and building materials centers subject to classification 2009 are to be assigned classification 2903-08 in addition to their basic classification if they prehang door blanks.

2903-10 Wood box, shook, pallet, bin: Manufacturing, assembly, or repair

Wood pallet dealer/recycle operations: Including repairs of pallets

Applies to establishments engaged in the manufacture, assembly, or repair of wood pallets, boxes, bins, shook, shipping crates, and storage containers. A shook is a set of unassembled sawn wood components for assembling a packing box or barrel. Shooks are usually sold to box assembly plants. Pallets may be constructed out of vertical and horizontal runners of dimensional lumber to form a slatted pallet or by attaching three evenly spaced rows of wooden blocks between two sheets of solid plywood to form a lid-block pallet. Usually, the manufacturer subject to this classification picks up pallets, boxes or shipping crates from the customer, brings them to the plant for repair, reconditioning, or rebuilding, then returns them to the customer. However, the assembly or repair of bins is often done at the customer's location, which is still to be reported in classification 2903-10 when performed by employees of the bin manufacturer. Raw materials include, but are not limited to, dimensional lumber, plywood, nails, staples, screws, glue, and paint. Machinery includes, but is not limited to, a variety of saws (table, rip, radial arms, cut-off, band or trim), planers, molders, drills, boring machines, notchers, nailing machines, pneumatic stapler, screw and nail guns, conveyors, roll cases, sorting tables, pallet jacks, and fork lifts. Incoming lumber is cut to specified lengths, widths, and thicknesses with saws, then planed, bored, tongued, and grooved. Pieces are nailed, stapled or glued together to form finished products. Cut ends of pallets, bins, and boxes may be painted for design or for color identification purposes. Customer's name may be imprinted on the product using stencils and paint or wood burning tools. 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.

This classification excludes lumber remanufacturing which is to be reported separately in classification 2903-26; and sawmill operations which are to be reported separately in classification 1002. Nonwood pallet/bin dealers are to be reported in the appropriate metal, fiberglass, or plastics classification.

2903-12 Wood products, N.O.C.: Manufacturing or assembly

Applies to establishments engaged in the manufacture or assembly of miscellaneous wood products which are not covered by another classification (N.O.C.), including, but not limited to, ladders, utility pole crossarms, beams, barricades, cable spools, slugs or ends for paper rolls, attic vents, prefabricated wall panels, gazebos, saunas, solariums, lattice panels, mall and park furnishings, playground equipment, docks and floats, parade floats, boat trailer bunks, cattle feeders, tree spreaders, tack strip, exhibit booths, weaving looms, and pottery wheels. Finishing of the product with stains or other lacquers is included in this classification when done by employees of employers subject to this classification. Raw materials include, but are not limited to, dimensional lumber, plywood, particleboard, lath, logs, glue, staples, screws, nails, stains, paints, oils, and lacquers. Operations require substantial amounts of machine work, as well as hand assembly. Machinery includes, but is not limited to, saws (table, panel, cut-off, band, jig, miter, or chain), sanders, planers, routers, shapers, molders, jointers, drill presses, boring machines, hydraulic presses, pneumatic nail, screw and staple guns. 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.

This classification also includes log home manufacturers who use a sawmill type operation using dimensional lumber to construct the shell of the home. Log home manufacturers constructing log home shells in a permanent yard using the traditional method of peeling the logs, using chainsaws to notch logs, and assembling the logs together, are to be reported in classification 1003-06.

This classification excludes all activities away from the shop or plant which are to be reported separately in the classification applicable to the work being performed; the manufacture of wood household and sporting goods which is to be reported separately in classification 2909; the manufacture of wood furniture and caskets which is to be reported separately in classification 2905; the manufacture of wood cabinets, countertops and fixtures which is to be reported separately in classification 2907; lumber remanufacturing which is to be reported separately in classification 2903-26; veneer manufacturing which is to be reported separately in classification 2904; and sawmill operations which are to be reported separately in classification 1002.

2903-13 Veneer products: Manufacturing

Applies to establishments engaged in the manufacture of veneer products by laminating rough veneer to plywood or particleboard and applying plastic or polyester overlays. Laminated veneer sheets are generally sold to other manufacturers and used in the construction of items such as, but not limited to, cabinets, countertops, furniture, wall board, flooring, and shelving. Veneer products generally require no prefinishing with paint, stain or lacquer. Raw materials include, but are not limited to, plywood, particleboard, polyester, paper, polyethylene, fiberglass, plastic laminates and glue. To make veneer products, sheets of rough veneer are individually fed through glue spreader machines which apply glue to both sides. Veneer sheets may be laminated to other veneer or to plywood or particleboard, cut to size with saws, then plastic or polyester overlays applied. Laminated sheets are fed through either hydraulic cold or hot presses to be bonded and cured. More sophisticated presses automatically feed the sheets through, and shear the laminated panels to standard 4' x 8' or 4' x 10' dimensions, or to specified lengths and widths for custom orders. Forklifts are used to move materials. 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.

This classification excludes activities away from the shop or plant which are to be reported separately in the classification applicable to the work being performed; the manufacture of household and sporting goods wooden ware which is to be reported separately in classification 2909; the manufacture of wood products not covered by another classification (N.O.C.) which is to be reported separately in classification 2903-12; the manufacture of wood furniture and caskets which is to be reported separately in classification 2905; the manufacture of wood cabinets, countertops and fixtures which is to be reported separately in classification 2907; the manufacture of rough veneer which is to be reported separately in classification 2904-00; lumber remanufacturing which is to be reported separately in classification 2903-26; and sawmill operations which are to be reported separately in classification 1002.

2903-20 Wood sign: Manufacturing

Applies to establishments engaged in the manufacture of interior or exterior signs made of wood or wood products. Raw materials include, but are not limited to, dimensional lumber, plywood, molding, acrylic, paint, stain, lacquer and hardware. When additional sizing is required, saws, such as table, panel, cut-off, or radial arm, are used to cut material to desired dimensions. Pieces may be further sized, shaped, and smoothed with routers, saws, planers, or sanders. Stain, paint, or other finishes may be applied as background colors, borders or designs, with pneumatic spray guns, airbrushes, or by hand. Lettering or designs can be painted directly on the sign, cut from separate stock and glued or screwed on, or carved, routed or sandblasted. Computer-cut vinyl lettering may also be applied. Sign painting and lettering is included in this classification when done by employees of the sign manufacturer. Hand drills or drill presses are used to mount wood lettering or designs, bore holes and attach hardware used in the subsequent installation of the sign. 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.

This classification excludes the installation or removal of signs outside of buildings which is to be reported separately in classification 0403; the installation or removal of signs inside of buildings which is to be reported separately in classification 0513; sign painting or lettering on the inside of buildings which is to be reported separately in classification 4109; establishments that paint on or apply lettering to sign "backings" that are manufactured by others which is to be reported separately in classification 4109; the manufacture of metal or plastic signs which is to be reported separately in the classification applicable to the manufacturing process; and sawmill operations which are to be reported separately in classification 1002.

> ***Special note:*** The majority of sign manufacturers also install their signs. Installation and removal of signs is to be reported separately.

2903-21 Wood truss: Manufacturing

Applies to establishments engaged in the manufacture of structural roof trusses, and/or ceiling and floor joists from wood or wood products. These products usually do not require a high degree of finishing work. Raw materials include, but are not limited to, dimensional lumber (usually 2" x 4", 2" x 6", and 2" x 8", which is kiln dried, machine stressed, and presurfaced), plywood, metal gussets, and hardware. Dimensional lumber is cut with gang, table, resaw, or radial arm saws. Cut stock is placed in a hydraulic jig assembly which holds the unassembled components in the properly aligned configuration. Pneumatic nailers are used to embed the nail clips which connect each joint of the truss. A gantry, which is an overhead crane traveling along a bridge-like frame, is used to relocate the truss along the assembly line. The assembled truss is placed in a stationary or moveable press which attaches reinforcing triangular shaped metal plates called gussets at each joint or angle. 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.

This classification excludes all installation activities away from the shop or plant which are to be reported separately in the classification applicable to the work being performed; the manufacture of door jambs, windows, sashes, stairs, molding and miscellaneous millwork which is to be reported separately in classification 2903-08; lumber remanufacturing which is to be reported separately in classification 2903-26; and sawmill operations which are to be reported separately in classification 1002.

> ***Special note:*** Truss manufacturers, whose primary customers are building contractors and building supply dealers, usually deliver their product. Delivery to the construction site often entails placing trusses onto the roof top, using boom lifts mounted on the delivery truck, which is included in this classification when performed by employees of employers subject to this classification.

2903-26 Lumber: Remanufacturing

Applies to establishments engaged in lumber remanufacturing, which is the process of converting cants, plywood, or lumber into a more specialized or higher grade product. Cants are large slabs of wood, usually having one or more rounded edges, which have been cut from logs. The incoming stock is generally green, rough-cut, and may be owned by the customer or by the remanufacturer. Machinery includes, but is not limited to, a variety of saws, (chop, resaw, trim, rip, table, radial arm, and cut-off), planers, surfacers, sanders, molders, groovers, finger jointers, tenoners, gluers, kiln dryers, fork lifts, and trolley cars. Stock is kiln dried, resawed, planed, grooved, or otherwise treated, according to customer specification if the customer owns it, or to standard cuts if it is for resale. Remanufacturers sell lumber to construction contractors or manufacturers that use it in the construction of products such as, but not limited to, paneling, countertops, framing studs, siding, decking, fencing, railroad ties, or molding. Remanufacturers generally do not finish the material with stain, paint, or lacquer. 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.

This classification excludes all activities away from the shop or plant which are to be reported separately in the classification applicable to the work being performed; the manufacture of roof trusses and ceiling and floor joints which is to be reported separately in classification 2903-21; veneer manufacturing which is to be reported separately in classification 2904; establishments that exclusively kiln dry and/or treat lumber with preservatives, fire retardants, or insecticides, and that do not perform any remanufacturing operations which are to be reported separately in classification 1003; and sawmill operations which are to be reported separately in classification 1002.

2903-27 Ridge cap and/or shim: Manufacturing

Applies to establishments engaged in the production of shims and ridge caps. Shims are thin wedges of wood used for filling spaces or leveling. Ridge caps are shingles which are used as a covering for roof peaks. 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.

This classification excludes all activities away from the shop or plant which are to be reported separately in the classification applicable to the work being performed; 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:*** This classification must be assigned only by Classification Services after a field inspection of the business has been performed. If a classification must be assigned prior to the field inspection, assign classification 1005-02.

2903-28 Wood boat: Manufacturing, repair, or refinish

Applies to establishments engaged in manufacturing, repairing, or refinishing wooden boats. Raw materials include, but are not limited to, dimensional lumber, plywood, glue, staples, screws, nails, stains, paints, oils, and lacquers. Machinery includes, but is not limited to, band saws, lathes, drill presses, jointers, planers and sanders. Other than pleasure craft, very few wooden boats have been manufactured over the last fifty years. 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.

This classification excludes the manufacture of fiberglass boats which is to be reported separately in classification 3511, and the manufacture of metal boats which is to be reported separately in the classification applicable to the materials used and work being performed.

WAC 296-17A-2904 Classification 2904.

2904-00 Veneer: Commercial production

Applies to establishments engaged in all types of commercial production of rough veneer. Veneer is a thin layer of material, usually made of wood or plastic, which is used to cover the surface of another material. In most instances, finished veneer will have a superior appearance or quality than the surface it covers. Rough veneer made of wood generally involves sawing logs, bolts (lengthwise strips), or blocks, softening them in vats of hot water or steam rooms to remove the bark and make the fiber pliable for cutting or turning. The pieces are further shaped by turning, slicing or sawing, cutting the single-ply veneer sheets to various sizes of length and thickness, then drying them in kilns. Rough veneer manufactured in this classification is generally sold to manufacturers of veneer products made by laminating rough veneer to plywood or particleboard. Machinery includes, but is not limited to, band saws, table saws, stationary knife machines, rotary lathes, conveyor systems, kilns, forklifts.

This classification excludes sawmill operations which are to be reported separately in classification 1002; the manufacture of plywood which is to be reported separately in classification 2904-01; the manufacture of veneer products which is to be reported separately in classification 2903; and the manufacture of other products made from wood or plastic which are to be reported separately in the classification applicable to the work being performed. The production of veneer by employees of employers engaged in the manufacture of other products is to be included in the classification covering the manufacture of those products.

2904-01 Plywood: Manufacturing

Applies to establishments engaged in the manufacture of plywood. Plywood is a structural material made of layers of wood (veneer) glued tightly together, usually with the grains of adjoining layers at right angles to each other. (In this application the word "ply" means one of the sheets of veneer.) The production of veneer is included in the scope of this classification when done by employees of employers engaged in the manufacture of plywood. To form plywood, it may be necessary to join less-than-full-size sheets of veneer into full-size sheets. In the joining process, veneer jointers, taping machines, tapeless splicers, or other methods of joining veneer, such as stringing and stitching are used. Next, a glue spreader coats the cross banding and core veneers (front and back) with liquid glue. Once glued, the veneer is conveyed to a hot press that bonds the veneers into plywood. The panels are removed from the presses, placed in a storage pile (referred to as a "hot stack") to cool and cure, then trimmed, sanded, and stacked for conditioning. Plywood may be impregnated with chemicals to develop wood-plastic combinations that are harder and denser than ordinary plywood. After they are inspected and graded according to thickness and quality, plywood panels are moved by forklift to the warehouse portion of the plant where they are stacked in tiers which are separated by a piece of lumber to prevent sagging or distortion. Pieces are bundled with metal straps, either manually or with automatic strapping equipment.

This classification excludes sawmill operations which are to be reported separately in classification 1002; establishments that manufacture rough veneer as a product which are to be reported separately in classification 2904-00; and the manufacture of other products made from wood or plastic which are to be reported separately in the classification applicable to the work being performed.

WAC 296-17A-2905 Classification 2905.

2905-00 Wood furniture and casket: Manufacturing, assembling, or repairing; Furniture refinishing

Applies to establishments primarily engaged in manufacturing, assembling or repairing furniture or caskets made of wood. Products may be custom-made or stock, for residential or commercial use. This classification includes establishments that repair and refinish wood furniture that is new, used, antique, or furniture with factory defects or damages from shipping. Furniture includes, but is not limited to, sofas, love seats, chairs, tables, beds, dressers, chests, stools, hutches, pool tables, credenzas, desks, bookcases, pews, altars, pulpits, baptisteries, and benches. Materials include, but are not limited to, dimensional lumber, furniture stock, plywood, veneer, particleboard, plastic laminates, polyfoam, upholstery materials (fabric, stuffing, cardboard, metal springs), hardware, glue, paint, stain, oils or lacquer. Machinery includes, but is not limited to, various types of saws (table, panel, rip, cut-off, radial arm, trim, circular, band, jig and miter), molders, shapers, routers, jointers, mortises, tenons, lathes, planers, various types of sanders, drill presses, hand drills, boring machines, pneumatic nail, screw and staple guns, spray guns, air compressors, glue spreaders, dust collectors, drying ovens, sewing machines, steam irons, fork lifts, and pallet jacks. Operations range from processing rough or surfaced lumber, plywood or fiberboard, to the assembly of frame parts into finished products. For classification purposes, repair includes fabricating replacement parts, reinforcing structural weak points, disassembling, regluing and reassembling, recaning chairs, and similar activities, and refinishing includes stripping, sanding, filling, priming, and finishing with stain, oil, paint, or lacquer. Manufacturers in this classification may upholster their furniture, sell it unfinished, or finish it with various lacquers by spraying, dipping, or applying by hand. To make caskets, wood is cut to size, planed, and sanded. Sections are joined to form the shell, finished with lacquer, oil, or stain, and hardware added. Interior upholstery is usually stapled in place; exterior upholstery is usually glued on. This classification also contemplates the assembly of caskets from purchased components. Manufacturers of wood caskets often purchase ready-made fiberglass or metal casket shells, refinish them if necessary, mount the hardware, and upholster them. This is considered incidental to the main operation and is included in this classification. 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. Physically separated upholstery departments of establishments engaged in furniture or casket manufacturing, assembly, or finishing may be reported separately in classification 3808 provided that the conditions of the general reporting rules covering the division of employee hours have been met.

This classification excludes all activities away from the shop or plant which are to be reported separately in the classification applicable to the work being performed; establishments engaged in stripping and refinishing furniture, but do not otherwise repair it, which are to be reported separately in classification 3603; establishments engaged in the manufacture of wood cabinets, countertops or fixtures which are to be reported separately in classification 2907; and establishments engaged in the manufacture of furniture or caskets from metal or plastic which are to be reported separately in the classification applicable to the work being performed.

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

WAC 296-17A-2906 Classification 2906.

2906-01 Pattern or model Metal, plastic or wood: Manufacturing

Applies to establishments engaged in making metal, plastic, or wood patterns or models. Patterns or models produced may include industrial, aircraft, foundry, architectural scale and mechanical models. Use of this classification is limited to the fabrication of individual or prototype pieces. Work contemplated is limited to fabricating the pattern or model using woodworking and metal cutting tools, sanding and filling voids with fillers (wood or plastic); and extensive hand finishing of all these mediums when performed by employees of an employer subject to this classification.

This classification excludes pattern or model making by other manufacturers unless specifically allowed for in the manufacturing classification, and establishments engaged in the manufacture of plastic or wood model kits (assembly of a scale model of a car, boat, or plane) which is to be reported separately in the applicable classification.

2906-14 Wood piano or musical instrument: Manufacturing

Applies to establishments engaged in the manufacture of wood musical instruments including, but not limited to, pianos, organs, violins, harps, and guitars. Work contemplated by this classification includes various phases of woodworking techniques required to manufacture cases, sounding boards, pedals and action boards, metal working techniques required to produce components such as pipes, frames, switches, magnets, wind reservoirs and blower systems, and incidental tanning of skins for drums and banjos when done by employees of an employer having operations subject to this classification. This classification applies whether the company is producing all component parts or assembling a wooden musical instrument from purchased parts. This classification includes the reconditioning and subsequent sale of reconditioned pianos, organs, and wooden musical instruments.

This classification excludes the manufacture of metal musical instruments which is to be reported separately in classification 3404; tuning or repair of pianos which is to be reported separately in classification 4107; and the sale of new piano and organs or wooden musical instruments which is to be reported separately in classification 6306 or 6406 as applicable.

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:

- Manufacturing custom or modular cabinets;
- Assembling prefabricated modular cabinet components;
- Refacing existing cabinets and replacing hardware;
- Modifying the dimension or design of modular cabinets. This classification includes these duties when performed in the shop by employees of employers subject to this classification:
- Fabricating the core or sub top;
- Laying the plastic laminate, polyester overlay or tile;
- Finish work, including staining, lamination, and the attachment of hardware.

Fixture manufacturing includes built-in items in stores, offices, restaurants, banks and residences, such as, but not limited to:

- Bookshelves;
- Cashier cubicles;
- Check-out counters;
- China hutches;
- Closet organizers;
- Credenzas;
- Curio cabinets;
- Display cases and pedestals;
- End aisles;
- Entertainment centers;
- Partitions;
- Podiums;
- Shelving;
- Showcases;
- Wall units;
- 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:

- Carpet;
- Dimensional lumber;
- Electrical hardware;
- Glue;
- Hardware;
- Lacquer;
- Metal trim;
- Mirrors;
- Paint;
- Particle board;
- Plastic laminate;
- Plywood;
- Polyester overlays;
- Sheet rock;
- Slot wall dowels;
- Stain;
- Upholstery fabric;
- Veneer.

Machinery includes, but is not limited to:

- Air compressors;
- Boring machines;
- Dowel machines;
- Drill presses;
- Dust collectors;
- Edge banders;
- Face framing machines;
- Forklifts;
- Glue spreaders;
- Hand drills;
- Hand finish jointers;
- Mortises;
- Pallet jacks;
- Pneumatic nail, screw and staple guns;
- Sanders that are wide belt or edge;
- Saws that are table, panel, radial arm, cut-off, chop, rip, band, or miter;
- Spray guns;
- 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 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 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.

WAC 296-17A-2908 Classification 2908.

2908-00 Factory built housing: Manufacturing or assembly

Applies to establishments engaged in the assembly line production of factory built (manufactured) housing such as wood prefab and modular homes, mobile homes and prefab cedar homes when manufactured at a shop or adjacent yard. Sections vary in size up to 80 feet long and 28 or more feet wide. Manufactured homes are built on an assembly line with materials such as plywood, rolls of aluminum, steel I beams, insulation, electric wire, particleboard, lumber, pipes, plumbing fixtures, electrical fixtures, appliances, carpeting, paint and hardware. Assembly may be single line or on a side by side line. After the chassis is built, it is placed on a conveyor where workers lay joists and heating and plumbing lines. Floors are then installed, interior walls are raised and cabinets are installed. Preassembled exterior walls are fastened, the roof is placed, covered, and tie down straps are attached. These homes may be sided with aluminum, vinyl, hardwood fiberboard or natural wood. While the chassis and some other steel parts are welded, the majority of the work is performed with stamping and forming equipment, hand and air tools, joiners, jig clamps, planers, hoists, forklifts and rail conveyors. Other parts may be nailed, riveted, stapled or glued. Furniture and blinds or curtains may then be installed and specialty items such as fireplaces may be added. Units are inspected, then moved to the yard until sold or delivered. Individual work stations may include a mill room, cabinet mill room, sheet metal department or paint and finish departments. Some plants may also have sewing departments where they make curtains, blinds and drapes. This classification includes transporting of the factory built home to the customer's site or a dealer's sales lot when performed by employees of an employer subject to this classification, but excludes set up which is to be reported separately in classification 0517.

This classification excludes establishments engaged in the manufacture of campers and travel trailers which are to be reported separately in classification 2908-02; establishments engaged exclusively in the manufacture of truck canopies which are to be reported separately in classification 2908-03; establishments engaged in the manufacture of fiberglass canopies which are to be reported separately in classification 3511; and delivery and set up performed by an independent contractor which is to be reported separately in classification 0517.

2908-02 Campers and travel trailers: Manufacturing

Applies to establishments engaged in the manufacture of factory built campers or travel trailers which are generally not more than 35 feet long and 8 feet wide. This process includes cutting steel I-beams, placing them on a jig and welding the pieces together. Hitches, running gear, and side frames are installed. Subflooring is assembled on a jig and fastened with lag bolts to the frame. Shears, stamping equipment, drill presses and jig clamps are used to perform the work as the pieces are moved by conveyor. Interior and exterior metal panels and trim are spray painted in spray booths or dipped in tanks, using enamel and then hardened by using drying ovens or heat lamps. All electrical wiring, flooring, carpets, heating units, and plumbing fixtures are installed with the use of electrical hand tools, pneumatic wrenches, staplers, and air compressors. Partition walls are then nailed in place with nail guns. Side walls are framed up on a jig and placed on the trailer. Afterwards, the ceiling is nailed in place and the insulation and cabinets are put in place. Sheet metal sides are stapled on and the top is installed. All systems are checked and the trailer or camper is delivered to the distributor's lot. The process of manufacturing a camper is similar except there are no frame rails, axles or hitch involved as a camper has no chassis. Campers are mounted on pickup trucks; travel trailers are fitted with a hitch for towing behind a motor vehicle.

This classification excludes establishments engaged in the manufacture of factory built housing which are to be reported separately in classification 2908-00; establishments engaged in the manufacture of truck canopies which are to be reported separately in classification 2908-03; establishments engaged in fiberglass canopy manufacturing which are to be reported separately in classification 3511; and camper and travel trailer rental/sales agencies which are to be reported separately in classification 3411.

2908-03 Wood or metal truck canopy: Manufacturing

Applies to establishments engaged in the manufacture of wood or metal truck canopies. After the framework is assembled, insulation is cut to size and inserted, electrical wiring is strung, exterior aluminum sheeting or "skin" is cut to size and attached, interior paneling and decorative trim is fitted, doors and windows are installed and electrical clearance lights are attached. Machinery includes, but is not limited to, saws, electrical hand tools, metal cutting and welding equipment, shears, stamping equipment, drill presses, jig clamps, spray booths, pneumatic wrenches, staple and nail guns, air compressors and miscellaneous hand tools. Direct sales to retail consumers or to wholesale dealers by a canopy manufacturer are included in this classification.

This classification excludes dealers who sell and/or install canopies who are reported separately in classification 1106; establishments engaged in the manufacture of campers and travel trailers which are to be reported separately in classification 2908-02; establishments engaged in the manufacture of factory built housing which are to be reported in classification 2908-00; and establishments engaged in the manufacture of fiberglass canopies which are to be reported separately in classification 3511.

WAC 296-17A-2909 Classification 2909.

2909-00 Woodenware Household and sporting goods N.O.C.: Manufacturing or assembly

Applies to establishments engaged in light woodworking, not covered by another classification (N.O.C.), for the manufacture of woodenware household goods, sporting goods and a wide range of decorative woodenware items that require a minimal amount of cutting, shaping, drilling, sanding, assembling and finishing. Items produced in this classification include, but are not limited to, towel bars, tissue holders, magazine racks, spice racks, knife holders, recipe boxes, cutting boards, rolling pins, salad forks, bowls, picture and mirror frames, candle holders, speaker shells, bases for turntables, trophy and plaque bases, house numbers, window blinds and shades, drapery woodenware (rods, brackets, supports, rings), broom and brush handles, bobbins and spools, crutches, hat blocks, pegs, coat hangers, toothpicks, gift boxes, tobacco pipes, toys, games, basketball backboards, baseball bats, boomerangs, pool or shuffleboard cues, hockey sticks, oars, paddles, archery bows and arrow shafts. Establishments in this classification generally purchase ready-made components which they assemble with pneumatic or hand tools such as, but not limited to, nail or glue guns, spray or paint guns, staple guns, screw guns, drills, shaping tools, and brushes. Products may be left natural, or finished by applying paint, stain, lacquer or varnish, or hand dipping or rubbing. A limited assortment of basic wood shop machinery such as, but not limited to, table saws, circular saws, band saws, miter saws, jig saws, routers, shapers, belt sanders, edge sanders, drill presses, boring machines, and finger jointer may be used for the occasionally cutting of a piece of wood. Other materials include, but are not limited to, molding stock, dowels, plywood, glue, staples, screws, and small nails. In most cases, products are small and the manufacturers do not provide installation. This is a shop or plant only classification. It does, however, include work being performed in an adjacent yard when operated by an employer having operations subject to this classification.

This classification excludes all activities away from the shop or plant which are to be reported separately in the classification applicable to the work being performed; and the manufacture or assembly of wood products such as, but not limited to, molding stock, outdoor playground equipment, marine floats and docks, gazebos, solariums, saunas, ladders, or cable spools from dimension lumber which is to be reported separately in the applicable classifications.

WAC 296-17A-3101 Classification 3101.

3101-05 Ready mix concrete dealers

Applies to establishments engaged in the mixing and delivery of ready mix concrete for all types of residential and commercial projects such as, but not limited to, foundations, walls, slabs, roadways, driveways, walkways, dams, bridges and swimming pools. Usually, these establishments operate a plant location with a supply of sand, gravel, pebbles, broken stones or slag, and various ingredients to produce bonding adhesives such as cement. The concrete is premixed at the plant location and loaded into a delivery truck, or the raw unmixed ingredients such as cement, sand, gravel, pebbles, broken stones and water are loaded into a concrete truck and mixed in a revolving or rotating drum in transit to the project site. The concrete is discharged from the drum with use of a metal shoot or is transferred into the bed of a concrete pump truck for pumping. This classification includes ready mix dealers who operate concrete ready mix trucks and/or concrete pump trucks as part of the delivery service. This classification also includes the related sale of tools, equipment, and building materials such as bricks or concrete blocks, and pit and crusher operations provided all sand and gravel produced is used by the dealer to manufacture concrete mix.

This classification excludes establishments engaged in the commercial production and/or digging of sand, gravel or stone not in connection with a ready mix dealer which is to be reported separately in classification 0112, and concrete pump truck services not in connection with a ready mix dealer which is to be reported separately in classification 3506.

WAC 296-17A-3102 Classification 3102.

3102-04 Rock wool insulation: Manufacturing

Applies to establishments engaged in the manufacture of mineral wool insulation from siliceous materials such as, but not limited to, rock, slag, and glass, or combinations thereof. In a special furnace, hot air or steam is blown through molten rock or slag, shredding the material into a mass of fine intertwined fibers to form the wool. To produce fiberglass insulation material, molten glass is drawn at high speeds through orifices, then subjected to jets of high pressure steam which break the glass filaments into fine fibers. The final product, regardless of raw material, may be shipped in granules which are bagged, or formed into flat sheets, cut to size, enclosed in paper or foil, and packaged. Incidental rock, slag, and glass crushing operations are contemplated by this classification.

This classification excludes the digging or quarrying of raw materials which is to be reported separately in the classification appropriate to the work being performed, and the manufacture of asbestos products which is to be reported separately in classification 3104.

WAC 296-17A-3103 Classification 3103.

3103-01 Cement or lime: Manufacturing

Applies to establishments engaged in the manufacture of cement or lime. Cement is a mixture of various granulated raw materials which may include limestone, shale, clay, slate, alumina, silica sand, iron ore and gypsum. The manufacturing process involves crushing and grinding the raw materials into a powder state. Materials are then blended with water to create a slurry, then kiln burned at high temperatures which chemically changes the mixture. This mixture is then combined with gypsum and ground into the final product. Cement may be sold as is or mixed with water and coarse aggregate to make concrete. Lime production involves a similar process using crushing and blending machinery and large kilns. Cement and lime manufacturers may own a limestone quarry as it is the major component of both products.

This classification excludes the quarrying of raw material which is to be reported separately in classification 1704; ready mix concrete dealers who are to be reported separately in classification 3101; and the manufacturing of concrete products which is to be reported separately in classification 3105.

3103-02 Lightweight aggregate building or insulation material: Manufacturing

Applies to establishments engaged in the manufacture of lightweight aggregate building material or insulation material. Types of products covered by this classification include, but are not be limited to, vermiculite, perlite, pozzolan, magnesite, expanded shale aggregate and fiberglass. The manufacturing process contemplates crushing of raw materials and blending and heating of materials in large furnaces.

This classification excludes the quarrying of raw material which is to be reported separately in classification 1704, and the manufacture of fiberglass products which is to be reported separately in the appropriate manufacturing classification.

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:

- Conveyors;
- Forklifts;
- Machinery for crushing, mixing, grinding, milling, washing, or cooking.

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:

- Brake linings;
- Building materials;
- Chemical filters;
- Clutch facings;
- Dryer felt;
- Electrical insulation;
- Fireproofing;
- Valve packings.

WAC 296-17A-3104 Classification 3104

Asbestos is a fibrous mineral form combined with impure magnesium silicate. Flake asbestos can be mixed, spun and woven into cloth, 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 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 Stone products: Manufacturing; 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;
- Millstone;
- Slate.

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:

- Ceramics;
- Decorative accessories;
- Insulation;
- Ornamental objects;
- Paints.

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

- Countertops;
- Decorative accessories;
- Floor tiles;
- Tops for furniture;
- Other building materials.

Machinery and materials include, but are not limited to:

- Abrasives;
- Grinders;
- Milling machines;
- Saws.

WAC 296-17A-3104 Classification 3104

This classification excludes:

- Installation of stone building materials 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:

- Fiberboard;
- Plaster;
- 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:

- Deck materials;
- Dimensional lumber;
- Fence posts;
- Landscaping beams;
- 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:

- Brushes;
- Drills;
- Immersion vats;
- 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 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.

WAC 296-17A-3105 Classification 3105.

3105-06 Concrete blocks, bricks, poles, piles, tiles and beams manufacturing

Applies to establishments engaged in the manufacture of concrete blocks, bricks, poles, tiles, and beams. Sand, gravel, cement, cinders, aggregates, mesh wire, rods, and, in some cases, plastics are received from others. Raw materials are mixed with water and fed into molds or forming machines. Heavy mesh wire or rods may be inserted into the molds for strength. The formed products are usually steam dried and placed in the yard for curing prior to shipping. This classification does not apply to the manufacture of these products when done by construction contractors at a construction site for use in the construction project.

This classification excludes the production of raw materials which is to be reported separately in the applicable mining, quarrying, or excavation classification; the installation or erection of products manufactured under this classification which is to be reported separately in the classification applicable to the work being performed; the manufacture of concrete sewer and irrigation pipes, septic tanks and concrete products not classified elsewhere which is to be reported separately in classification 3105-07; the manufacture of statuary and ornamental items from plaster or concrete which is to be reported separately in classification 3509; and the manufacture of brick or clay products which is to be reported separately in classification 3501.

> ***Special note:*** This classification differs from classification 3509 "statuary or ornament manufacturing" in that products manufactured in classification 3105 are rough, do not require perfect finishes, and are generally for construction use; 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.

3105-07 Concrete sewer and irrigation pipes, concrete septic tanks and concrete products, N.O.C. manufacturing

Applies to establishments engaged in the manufacture of concrete sewer and irrigation pipes, septic tanks and other concrete products not covered by another classification (N.O.C.), such as, but not limited to, panels, tubs, catch basin covers, chimney caps, columns, incinerators, manhole covers, pier footings, monuments, coffins, caskets, and burial vaults. Sand, gravel, cement, cinders, aggregates, mesh wire, rods, and, in some cases, plastics are received from others. Raw materials are mixed with water and fed into molds or forming machines. Heavy mesh wire or rods may be inserted into the molds for strength. The formed products are usually steam dried and placed in the yard for curing prior to shipping. The manufacture of concrete panels generally involves the cutting and welding of metal to form a frame to which concrete fiberboard is attached. Additional steps may involve the application of an adhesive to the frame and the attachment of decorative material such as crushed rock, gravel, ceramic tile or brick. The fabrication of the metal framing is included

within the scope of this classification when performed by employees of an employer engaged in manufacturing concrete panels. This classification does not apply to the manufacture of these products when done by construction contractors at a construction site for use in the construction project.

This classification excludes the production of raw materials which is to be reported separately in the applicable mining, quarrying, or excavation classification; the installation or erection of products manufactured under this classification which is to be reported separately in the applicable classification; the manufacture of concrete blocks, bricks, poles, piles, tiles and beams which is to be reported separately in classification 3105-06; the manufacture of statuary and ornamental items from plaster or concrete which is to be reported separately in classification 3509; and the manufacture of brick or clay products which is to be reported separately in classification 3501.

> ***Special note:*** This classification differs from classification 3509 "statuary and ornament manufacturing" in that products manufactured in classification 3105 are rough, do not require perfect finishes, and are generally for construction use; 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.

WAC 296-17A-3303 Classification 3303.

3303-07 Fish dealers - Retail

Applies to establishments engaged in the retail sale of fresh fish and shellfish over the counter. Refrigerated show cases display the fresh fish available for sale by the pound. Retail fish dealers typically purchase a supply of fish and shellfish, such as finfish, bottomfish, shrimp, crabs, oysters and clams, from wholesale seafood processing, packing or repackaging dealers, and clean, cut, trim, portion, shuck, package, and weigh the products for consumer use. This classification includes the packaging of whole herring, minnow and anchovy which are used primarily as bait fish. The packaging operation involves placing whole fresh fish side by side on a tray which is then sealed in clear plastic, weighed and placed in cold storage until delivery. Bait may be sold retail or wholesale. The incidental sale of items such as seasonings, spices, snack foods, and condiments is also included in this classification.

This classification excludes establishments engaged in fish processing, packing and repackaging operations on a wholesale or combined wholesale/retail basis which are to be reported separately in classification 3304; establishments engaged in the raising, harvesting and subsequent processing and packing of shellfish which are to be reported separately in the appropriate classifications; and establishments engaged in the cold storage or locker operations of products owned by others which are to be reported separately in classifications 4401 or 4404 as applicable.

3303-08 Meat and poultry dealers Retail

Applies to establishments engaged in the retail sale of fresh, frozen or cured meat and poultry over the counter. Refrigerated show cases display fresh meat and poultry for sale by the pound. Retail meat and poultry dealers typically purchase their supply of meat or poultry from wholesale dealers, and cut, trim, portion, package, weigh and label the products for consumer use. The incidental sale of items such as seasonings, spices, condiments, milk, and bread is also included in this classification. The retail meat and poultry market may be located in a single building, a grocery store, or other multipurpose building, but independently owned and operated by the meat and poultry dealer.

This classification excludes custom meat cutting operations, including farm kill, which are to be reported separately in classification 4302; cold storage or locker operations which are to be reported separately in classifications 4401 or 4404 as applicable when conducted as a separate and distinct business; and wholesale or combined wholesale/retail meat, fish and poultry dealers who are to be reported separately in classification 3304.

WAC 296-17A-3304 Classification 3304.

3304-00 Fish processors, packers and repackagers Wholesale or combined wholesale/retail

Applies to establishments engaged in processing, packaging, and repackaging fish such as salmon, cod, whitefish, halibut, tuna, and/or shellfish when conducted by a wholesale or combined wholesale/retail operation. Typically, fish will arrive at a port via a commercial fishing vessel. Before the load of fish is accepted the wholesaler will inspect the commercial fishing vessel's records to ensure that the fish were caught, handled and stored in accordance with all applicable laws. The fish is then unloaded, identified, inspected for quality, weighed and stored in a refrigerated area or a freezer to await further disposition. Fish are processed, packed and repackaged as requested by the customers. Processing may include, but is not limited to, cutting, filleting, cooking, and/or canning. The fish may be sold to fish and meat markets, supermarkets, grocery stores, restaurants, or other wholesale dealers.

This classification excludes establishments engaged in the cold storage or locker operations of products owned by others which are to be reported separately in classifications 4401 or 4404 as applicable; establishments engaged in the raising, harvesting and subsequent processing and packing of shellfish which are to be reported separately in the appropriate classifications; and establishments engaged exclusively in retail fish activities, or the packaging of whole minnow, herring, or anchovy (not processed), which are to be reported separately in classification 3303.

3304-01 Meat and/or poultry dealers Wholesale or combined wholesale/retail

Applies to establishments engaged in the wholesale or combined wholesale/retail distribution of fresh, frozen, cured, or smoked meat or poultry. Wholesale dealers generally purchase meat (whole, half, or quarter carcasses) from slaughterhouses, and poultry from poultry processing plants. The meat or poultry is cut into steaks, chops, roasts, fillets or poultry parts, for sale to commercial or institutional customers such as restaurants, hotels, grocery stores, meat and poultry markets, hospitals, and prisons. Wholesale dealers typically do not have display cases for the meat or poultry and receive orders by telephone or by mail. This classification includes the processing and butchering of poultry.

This classification excludes meat products manufacturing, canning or dehydrating, and packing house or slaughterhouse operations, which are to be reported separately in classification 4301; custom meat cutting operations, including farm kill, which are to be reported separately in classification 4302; cold storage or locker operations which are to be reported separately in classifications 4401 or 4404 as applicable, when conducted as a separate and distinct business; establishments engaged in processing, packaging, and repackaging fish which are to be reported separately in classification 3304-00; and retail meat, fish and poultry dealers who are to be reported separately in classification 3303.

WAC 296-17A-3309 Classification 3309.

3309-02 Golf cart sales/rental agencies

Applies to establishments engaged in the sale and/or rental of new, used golf carts and go carts, and related items such as, but not limited to, golf cart trailers, canopies, protective outerwear, helmets, and replacements parts for the above products. The sale of boats and canoes can be included in this classification if they are incidental to the sale of golf carts and go carts. This classification includes outside lots, and full product line parts and service departments. Regional service representatives who provide factory training to local dealer shop mechanics are included in this classification.

This classification excludes establishments primarily engaged in the sale of boats, boat trailers and motors, which are to be reported separately in classification 3414, and the repair of lawn and garden equipment and small engines which is to be reported separately in classification 3402.

3309-03 Motorcycle, moped, motor scooter, snowmobile, jet ski, all-terrain vehicles sales/rental agencies

Applies to establishments engaged in the sale of new and used motorcycles, mopeds, motor scooters, snowmobiles, jet skis, three wheel and four wheel all-terrain vehicles. These establishments may also sell related items such as, but not limited to, portable generators, lawn and garden equipment, chain saws, water pumps, snow blowers, small gasoline engines, boat motors, protective outerwear, helmets, and replacement parts for the above products. The sale of boats and canoes can be included in this classification if they are incidental to the sale of motorcycles, mopeds, or other primary merchandise. This classification includes service managers and service personnel, parts department personnel who have shop exposure, and lot personnel. Also included are motorcycle service and repair shops, motorcycle dismantlers (wrecking yards), regional service representatives who provide factory training to local dealer shop mechanics, and establishments engaged in the sale/rental and service (repair) of motorized mobility aids, such as motorized wheelchairs and 3-wheel scooters.

This classification excludes establishments primarily engaged in the sale of boats, boat trailers and motors, which are to be reported separately in classification 3414; establishments primarily engaged in the sale of lawn and garden equipment which is reported separately in classification 6309; and the repair of lawn and garden equipment and small engines which is to be reported separately in classification 3402.

> ***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 parts stores. Care should be taken when considering assignment of classification 6309 for part sales. Only those businesses that have a full line parts store which is physically separated from the repair shop and whose sales of parts are primarily for off-premises repair (do it yourself repair) should be considered for classification 6309.

WAC 296-17A-3402 Classification 3402.

3402-00 Air compressor: Manufacturing or assembly

Applies to establishments engaged in the manufacture or assembly of air compressors. This includes air or gas compressors used for paint sprayers, air tools, tire inflation, and general industrial purposes. Operations contemplated include, but are not limited to, welding, machining, general mechanical and electrical work. Machinery and equipment includes, but is not limited to, hand and air tools, welders, punches, shears, and compression equipment. This classification includes the repair of items being manufactured or assembled when done by employees of an employer having operations subject to this classification when the repair is done as a part of and in connection with the manufacturing or assembly operation. 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.

This classification excludes all activities away from the shop or plant.

3402-01 Printing or bookbinding machinery: Manufacturing or assembly

Applies to establishments engaged in the manufacture or assembly of printing or bookbinding machinery. The outside casings of the machines may be made of plate metal that varies between 1" to 2 1/2" in thickness. The machines used to make the presses and binding machinery may include both Computer Numeric Controlled (CNC) and manual mills and lathes. Other machinery used in the manufacturing process includes, but is not limited to, welders or cutters, grinders, and drill presses. This classification includes the repair of items being manufactured or assembled when done by employees of an employer having operations subject to this classification when the repair is done as a part of and in connection with the manufacturing or assembly operation. 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.

This classification excludes all activities away from the shop or plant; and the set up, installation and repair of printing or bookbinding machinery which is to be reported separately in classification 0603.

3402-02 Pump, safe, scale, auto jack, and water meter: Manufacturing or assembly

Applies to establishments engaged in the manufacture or assembly of pumps, safes, scales, auto jacks, and water meters. Materials range from brass screws and rubber washers used to rebuild water meters to plate metal and steel castings used for safe and pump manufacturing. Machinery includes, but is not limited to, hand tools used for repairs, lathes, welders, and pressure testers. This classification includes the repair of items being manufactured or assembled when done by employees of an employer having operations subject to this classification when the repair is done as a part of and in connection with the manufacturing or assembly operation. 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.

This classification excludes all activities away from the shop or plant; the installation and repair of safes which is to be reported separately in classification 0607; and the installation of pumps which is to be reported separately in the applicable classification.

3402-03 Shoe or textile machinery: Manufacturing or assembly

Applies to establishments engaged in the manufacture or assembly of shoe machinery or textile machinery. Metal materials used vary in size, shape and dimension. Machinery includes, but is not limited to, drills, mills, lathes, saws, and welders. This classification includes the repair of items being manufactured or assembled when done by employees of an employer having operations subject to this classification when the repair is done as a part of and in connection with the manufacturing or assembly operation. 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.

This classification excludes all activities away from the shop or plant and the installation and repair of shoe or textile machinery which is to be reported separately in classification 0603.

3402-04 Confectioners or food processing machinery: Manufacturing or assembly

Applies to establishments engaged in the manufacture or assembly of food processing or confectioners machinery. Metal materials used vary in size, shape and weight. These establishments often have an assembly line operation and a separate electronic assembly area. This classification includes the repair of items being manufactured or assembled when done by employees of an employer having operations subject to this classification when the repair is done as a part of and in connection with the manufacturing or assembly operation. 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.

This classification excludes all activities away from the shop or plant and the installation and repair of confectioners and food processing machinery which is to be reported separately in classification 0603.

3402-05 Machine shops, N.O.C.

Applies to establishments engaged in general machine shop operations not covered by another classification (N.O.C.), tool sharpening, and mobile welding shops. Many of the establishments in this classification are "job shops." Size and shape of materials vary with steel and aluminum being the most common. Plastics, light weight aluminum, and alloyed metals are becoming increasingly popular in the manufacture of equipment for some industries. These establishments often have welding shops along with machine shops. Machinery and equipment includes, but is not limited to, mills, lathes, grinders, saws, welding equipment, inspection equipment, and material handling equipment. Machinery is both manual and Computer Numeric Controlled (CNC). This classification also includes "mobile shops" which are used exclusively to repair machinery or equipment. A "mobile shop" in this classification usually means a van or pick up pulling a utility trailer equipped with hand tools, specialty tools, air tools, a compressor, and a portable welding unit. The machinery or equipment is usually repaired at the customer's location, however, sometimes the broken part is removed and taken back to the shop for repair.

This classification excludes repairs to buildings and structures which are to be reported separately in the appropriate construction classification, and mechanical repairs which are to be reported separately in the classification applicable to the work being performed.

Special note: The term "job shop" is an industry term that means the shop will produce products to customer specifications.

3402-06 Power saw, lawn and garden equipment, small motor, N.O.C.: Repair

Applies to establishments engaged in repairing small power tools, small motors powered by gas or diesel, outboard marine engines, and lawn and garden equipment not covered by another classification (N.O.C.). The largest piece of equipment repaired in this classification is generally a riding lawn mower. Classification 3402-06 is assigned in conjunction with a store classification for establishments that have a store operation and also repair the type of items they sell. Classification 3402-06 may also be assigned to a manufacturers representative who performs warranty repairs. Tools used in this type of repair are mainly hand and air tools. 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.

This classification excludes all activities away from the shop or plant and the repair of electrical motors which is to be reported separately in classification 5201.

3402-07 Gear: Manufacturing or grinding

Applies to establishments engaged in the manufacture or grinding of gears. Establishments in this classification may also cut key slots and broaches. Establishments that cut stock to manufacture the gear are often not the same ones that perform the final grinding process. Gears may go through two, three, or four different grinding, slotting, and/or keying establishments and then go to another establishment for electroplating or galvanizing before they are ready for sale or use. Precision machine shops may grind gears to the ten thousandths of an inch. Materials used are usually stainless steel, aluminum, or plastic. Machinery includes, but is not limited to, gear shapers, drill presses, mill, hobbers, grinders, some of which might be Computer Numeric Controlled (CNC). This classification includes the repair of items being manufactured or assembled when done by employees of an employer having operations subject to this classification when the repair is done as a part of and in connection with the manufacturing or assembly operation. 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.

This classification excludes all activities away from the shop or plant.

3402-08 Elevator: Manufacturing

Applies to establishments engaged in the manufacture of elevators and associated electronic components. Machinery includes, but is not limited to, mills, drills, lathes, saws, and grinders. This classification includes the repair of items being manufactured or assembled when done by employees of an employer having operations subject to this classification when the repair is done as a part of and in connection with the manufacturing or assembly operation. 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.

This classification excludes all activities away from the shop or plant and the installation, service, and repair of elevators which is to be reported separately in classification 0602.

3402-12 Multimedia blasting

Applies to establishments engaged in multimedia (such as, but not limited to, glass, plastic and sand) blasting operations which strip paint or other coatings from metal or fiberglass. Most of the blasting operations in this classification are done on automobiles, but it also applies to establishments that perform blasting on items such as, but not limited to, barbecue grills, and cast iron pieces. Multimedia blasting processes in this classification are performed in a shop, use less air pressure and media with softer finishes than other blasting operations. 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.

This classification excludes all activities away from the shop or plant and sandblasting of buildings or structures which is to be reported separately in classification 0504.

3402-14 Furnace, heater, radiator, wood, propane, or pellet stoves: Manufacturing

Applies to establishments engaged in the manufacture of furnaces, radiators, wood, propane, or pellet burning stoves or similar heating fixtures. Materials include, but are not limited to, metal cast parts, sheet metal, plate metal, aluminum, or stainless steel. Machinery includes, but is not limited to, hand tools, solder guns, punches, lathes, and saws. Establishments in this classification may have separate areas for electronic assembly and/or painting. This classification includes the repair of items being manufactured or assembled when done by employees of an employer having operations subject to this classification when the repair is done as a part of and in connection with the manufacturing or assembly operation. 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.

This classification excludes all activities away from the shop or plant; establishments engaged in the manufacture of radiators for automobiles or trucks which are to be reported separately in classification 3402-48; and establishments engaged in the manufacture of baseboard heaters which are to be reported separately in classification 3404.

3402-16 Die casting

Applies to establishments engaged in the manufacture of products by die casting. Die casting is a manufacturing process for producing accurately-dimensioned, sharply-defined metal products which are referred to as "die castings." "Dies" are the steel molds used to mass produce the product. The process begins when ingots of various metal alloys are melted in die casting machines. The machine forces the metal into the die under hydraulic or pneumatic pressure. The casting quickly solidifies in the die, and is automatically ejected by the machine, and the cycle starts again. The castings are cleaned by grinding or sanding, which also removes any excess metal "flash." Many die casting manufacturers maintain their own machine shop for making the dies. Die making, when done as a part of die casting operations, is included within the scope of this classification. This classification includes the repair of items being manufactured or assembled when done by employees of an employer having operations subject to this classification when the repair is done as a part of and in connection with the manufacturing or assembly operation. 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.

This classification excludes all activities away from the shop or plant; and establishments engaged in making dies for others which are to be reported separately in classification 3402-74.

3402-26 Saw blade: Manufacturing, assembly, or sharpening

Applies to establishments engaged in the manufacture, assembly, or sharpening of saw blades such as, but not limited to, those used in circular saws, band saws, ripsaws, keyhole saws, and handsaws such as hacksaws or meat saws. This classification also includes sharpening services for items such as, but not limited to, tools, scissors, and knives. Materials include, but are not limited to, high tensile steel and carbide tipped blades. Machinery includes, but is not limited to, saws, mills, drills, and hand tools. This classification includes the repair of items being manufactured or assembled when done by employees of an employer having operations subject to this classification when the repair is done as a part of and in connection with the manufacturing or assembly operation. 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.

This classification excludes all activities away from the shop or plant; establishments engaged in the repair or sharpening of chain saws which are to be reported separately in classification 3402-06; and establishments engaged in the manufacture or repair of electrical saws which are to be reported separately in classification 5201.

3402-28 Heat treating metal

Applies to establishments engaged in heat treating metal. The heat treating process may use computer numeric controlled ovens or furnaces. The oven may heat up to 1200 degrees Fahrenheit and a furnace may heat up to 2000 degrees Fahrenheit. The metal(s) is placed on a platform; the platform is hydraulically moved into the first chamber and the door is automatically closed. At this time, the oxygen is burned from the chamber. Then the second chamber door is opened and the metal enters the oven/furnace. Depending upon the specifications, the heat treating process usually takes six to sixteen hours. When the metal is finished in the heating chamber it returns automatically to the first chamber. Then the platform lowers and the metals are dipped into a cooling agent. Once the metals are cooled to room temperature the platform rises, the door opens, and the materials are removed. The process is essentially the same using noncomputer numeric controlled heat treating equipment except that, rather than being hydraulically operated, the machine operators move the metals through the system. Many establishments do not produce a product, but heat treat a variety of products to customer specifications. 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.

This classification excludes all activities away from the shop or plant.

3402-29 Nut, bolt, screw, nail, tack, rivet, eyelet spike, needle, N.O.C.: Manufacturing

Sprinkler head, speedometer, carburetor: Manufacturing or assembly

Applies to establishments engaged in the manufacture of nuts, bolts, screws, nails, tacks, rivets, eyelets, spikes, and needles not covered by another classification (N.O.C.). This classification also applies to establishments engaged in the manufacture or assembly of sprinkler heads, speedometers, or carburetors. Materials include, but are not limited to, steel or iron rods which may be pressed or formed, and small component parts. Machinery includes, but is not limited to, saws, shears, presses, chuckers, threading and tapping machines, some of which may be Computer Numeric Controlled (CNC). Establishments may have separate areas for deburring, inspecting, packing and shipping. The carburetor rebuilding may be performed on vehicles that are driven or towed into the shop, or on carburetors that have been already removed from the vehicles. In either case the repairs are made exclusively with hand and air tools and sometimes a diagnostic scope and a drill press. A speedometer is usually embodied with a mileage recording mechanism. The central feature of the device is a permanent magnet. There are gears, spindles, and a drive shaft present in most speedometers. There is also a unit counting disc and a spiral spring calibrator. Hand tools are used almost exclusively in the repair of this kind of speedometer. Today many speedometers are computer controlled. Basically, if this kind of speedometer is in need of repair, a computer chip(s) is replaced, using hand tools. This classification includes the repair of items being manufactured or assembled when done by employees of an employer having operations subject to this classification when the repair is done as a part of and in connection with the manufacturing or assembly operation. 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.

This classification excludes all activities away from the shop or plant and establishments engaged in the manufacture of hardware that is not covered under another classification, such as handles, latches, and hinges which are to be reported separately in classification 3404, and the repair of speedometers or carburetors in a vehicle which is to be reported separately in the appropriate vehicle repair classification.

3402-32 Abrasive wheel: Manufacturing

Applies to establishments engaged in the manufacture of abrasive wheels. Manufacturing operations often include a laboratory where carbon and other materials are mixed together to form the abrasive edge of the mainly high tensile steel wheels. This classification includes the repair of items being manufactured or assembled when done by employees of an employer having operations subject to this classification when the repair is done as a part of and in connection with the manufacturing or assembly operation. 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.

This classification excludes all activities away from the shop or plant.

3402-40 Welding or cutting, N.O.C. (mobile operations limited to repair of equipment and machinery)

Applies to establishments engaged in welding or cutting operations not covered by another classification (N.O.C.) either in the shop or at the customer's site. Steel is the predominant material along with some aluminum alloys. Machinery is predominantly welding equipment, but may include tools such as, but not limited to, grinders, saws, drills, and material handling equipment. This classification also includes "mobile shops" which are used exclusively to repair machinery or equipment. A "mobile shop" in this classification usually means a van or pick up pulling a utility trailer equipped with hand tools, specialty tools, air tools, a compressor, and a portable welding unit. The machinery or equipment is usually repaired at the customer's location, sometimes with the use of the customer's equipment; however, broken parts may be removed and taken back to the shop for repair.

This classification excludes welding construction and repairs to buildings or structures which are to be reported separately in the appropriate construction classification and mechanical repairs which are to be reported separately in the classification applicable to the work being performed.

3402-48 Automobile or truck, radiator and heater core: Manufacturing and repair shops

Applies to establishments engaged in the manufacture and/or repair of automobile or truck radiator and heater cores. Manufacturers in this classification may have a die casting area and a separate electronic assembly area. Tools and equipment include, but are not limited to, hand tools, solder guns, and punches. Shops that repair radiators may work on the radiators in the vehicles, but usually the radiators have been removed from the vehicle. The radiator is examined and the core may be removed. Next the radiator is cleaned, air pressurized, and dipped in a water tank to check it for leaks. Once the leaks are found they can generally be repaired by welding the holes shut. The radiator is dipped again to ensure the repair has been made properly. Cleaning the radiator may be done by sandblasting, ultra sound baths or by "rodding" the radiator to remove corrosion. Repair equipment includes, but is not limited to, welders, air and hand tools, dipping tanks, hoists, and forklifts. This classification includes the repair of items being manufactured or assembled when done by employees of an employer having operations subject to this classification when the repair is done as a part of and in connection with the manufacturing or assembly operation. 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.

This classification excludes all activities away from the shop or plant.

3402-60 Office machinery, N.O.C.: Manufacturing or assembly; Cash register or sewing machines: Manufacturing or assembly

Applies to establishments engaged in the manufacture or assembly of cash registers, sewing machines and office machinery not covered by another classification (N.O.C.) such as, but not limited to, copiers, collators, mail/postage machines, calculators and automatic letter openers. Component parts may be metal, plastic, or wood. Operations include, but are not limited to, cutting, shaping, forming, drilling, riveting, clamping, and bolting; there may be a separate electronic assembly area. Machinery and tools vary within this classification; some establishments use hand and air tools only, others use additional equipment such as, but not limited to, saws, lathes, mills, drills, or water jets, some of which may be Computer Numeric Controlled (CNC). This classification includes the repair of items being manufactured or assembled when done by employees of an employer having operations subject to this classification when the repair is done as a part of and in connection with the manufacturing or assembly operation. 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.

This classification excludes all activities away from the shop or plant.

3402-61 Small arms and ammunition: Manufacturing, assembly, or rebuild

Applies to establishments engaged in the manufacture, assembly, or rebuild of small arms, the manufacture of ammunition and reloading. For the purpose of this classification, small arms means .50 caliber or less, such as pistols, rifles, shotguns, and light machine guns. Operations include, but are not limited to, metal stamping of casings, machining, assembling, and a high proportion of inspecting. This classification includes the repair of items being manufactured or assembled when done by employees of an employer having operations subject to this classification when the repair is done as a part of and in connection with the manufacturing or assembly operation. 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.

This classification excludes all activities away from the shop or plant; the manufacture or repair of heavy arms which is to be reported separately in classification 5109; and gun stores which are to be reported separately in classification 6309.

3402-74 Tool: Manufacturing, not hot forming or stamping; Die: Manufacturing Ferrous

Applies to establishments engaged in tool manufacturing or die manufacturing, for others, from ferrous materials. Tools manufactured in this classification are usually cutting tools used in lathes, mills, rotors, and saws. Machinery includes, but is not limited to, sharpeners, grinders, lathes and mills, which are both manual or Computer Numeric Controlled (CNC). The die manufacturing included in this classification includes those made exclusively of ferrous materials including, but not limited to, jigs, fixtures, and dies for metal work in general. This classification includes the repair of items being manufactured or assembled when done by employees of an employer having operations subject to this classification when the repair is done as a part of and in connection with the manufacturing or assembly operation. 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.

This classification excludes all activities away from the shop or plant and establishments engaged in the manufacture of machine-finished tools which are to be reported separately in classification 3402-83.

3402-77 Auto, truck, semi-trailer and bus body: Manufacturing; Travel trailer body: Manufacturing or repair

Applies to establishments engaged in the manufacture of auto, truck, and bus bodies, and in the manufacture or repair of travel trailer bodies or cargo containers. Repairs are usually made with the use of welders or cutting torches and air or hand tools. These establishments will also repair or replace hydraulic units. Material used in the manufacture of goods in this classification is usually steel and aluminum, varying in thickness from 16 gauge to plate metal up to one inch thick. Shapes include, but are not limited to, sheet metal, tubes, solid rod or I-beams. Equipment includes, but is not limited to, shears, breaks, hydraulic presses, iron workers, drill presses, grinders, welders, hoist, cranes, and forklifts. Shops may have a finish sanding area as well as a paint area where the vehicle bodies are sprayed with primer, a body bonding material, or a finish coat of paint. This classification includes the repair of items being manufactured or assembled when done by employees of an employer having operations subject to this classification when the repair is done as a part of and in connection with the manufacturing or assembly operation. 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.

This classification excludes all activities away from the shop or plant.

3402-83 Tool: Manufacturing and machine finishing

Applies to establishments engaged in manufacturing and machine finishing tools. Tools manufactured in this classification are usually hand held instruments such as, but not limited to, wrenches, screw drivers, hammers, torque wrenches, pliers, and sockets. Machinery includes, but is not limited to, air and hand tools, polishers, grinders, inspection equipment, mills, lathes, shapers, and drill presses, some of which may be Computer Numeric Control (CNC). Establishments may have a galvanizing and/or electroplating area for the finish work which is included when performed by employees of employers subject to this classification. Other establishments in this classification send the finish work out. This classification includes the repair of items being manufactured or assembled when done by employees of an employer having operations subject to this classification when the repair is done as a part of and in connection with the manufacturing or assembly operation. 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.

This classification excludes all activities away from the shop or plant; establishments engaged in the manufacture of tools from ferrous materials which are to be reported separately in classification 3402-74; and establishments engaged in tool forging which are to be reported separately in classification 5106.

3402-85 Auto or truck parts: Machining or rebuild not in vehicle

Applies to establishments engaged in machining or rebuilding auto or truck parts such as, but not limited to, water pumps, fuel pumps, transmissions, heads, brake drums, ball joints, and rear ends, which are not in the vehicle. Work contemplated in this classification may also include manufacturing sockets, pulleys, shafts, fittings, flywheels, and/or bearings. Machinery includes, but is not limited to, mills, lathes, grinders, sanders, presses, welders, and balancing equipment. 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.

This classification excludes all activities away from the shop or plant and establishments engaged in manufacturing or rebuilding auto, truck, or aircraft engines which are to be reported separately in classification 3402-86.

3402-86 Auto, truck or aircraft engine, N.O.C.: Manufacturing or rebuilding

Applies to establishments engaged in manufacturing or rebuilding auto, truck, or aircraft engines not covered by another classification (N.O.C.), including manufacturing the component parts. Establishments in this classification often specialize in the type of engines they make or rebuild. The basic difference between automobile, truck, and aircraft engines is the size and weight of the parts being worked on. Engine rebuild shops use many specialized machines and air tools to tear the core down to an engine block; then rebuild the engine. After the engine is stripped down to the engine block, it is placed in a machine called a baker which heats to approximately 600 degrees and bakes away the grease. After baking, the engine block is placed in a sand blaster where the surface is cleaned with very fine steel shot. The engine block is then placed in a large pressure washer which removes the steel shot. Next, the crank and cam shafts are ground and turned on machinery similar to lathes. There is usually a separate room or area which is called the "head shop" where the heads and valves are machined on valve grinders, valve facers, and head grinders. Engine rebuild shops that do not have the equipment to grind the crank and cam shafts will contract work out to other shops, or buy new crank shafts and cam shafts. Other machinery includes, but is not limited to, boring bars and hones to polish cylinder walls, small pressure washers for oil pans and other smaller parts, solvent tanks, and hoists or forklifts for lifting the engines or engine parts. This classification includes the repair of items being manufactured or assembled when done by employees of an employer having operations subject to this classification when the repair is done as a part of and in connection with the manufacturing or assembly operation. 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.

This classification excludes all activities away from the shop or plant and establishments engaged in machining or rebuilding auto or truck parts, other than engines, which are to be reported separately in classification 3402-85.

3402-91 Bed spring or wire mattress: Manufacturing

Applies to establishments engaged in the manufacture of bed springs or wire mattresses. The wire stock is coiled and cut to length on a coiling machine, then tempered in an oven to produce the spring. The coils are fastened to the frame either by hand or by machine. This classification includes the repair of items being manufactured or assembled when done by employees of an employer having operations subject to this classification when the repair is done as a part of and in connection with the manufacturing or assembly operation. 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.

This classification excludes all activities away from the shop or plant and establishments engaged in the manufacture of stuffed mattresses which are to be reported separately in classification 3708.

3402-93 Valve: Manufacturing

Applies to establishments engaged in the manufacture of valves. Valves regulate the flow of air, gases, liquids, or loose material through structures by opening, closing, or obstructing passageways. They are operated manually, electrically, with compressed air, or hydraulic pressure. Valves are usually cut from aluminum, steel, or stainless steel either by a Computer Numeric Controlled machine (CNC) or water jet machine. Depending upon the complexity of the valve, they are assembled in one or several stages. This classification includes the repair of items being manufactured or assembled when done by employees of an employer having operations subject to this classification when the repair is done as a part of and in connection with the manufacturing or assembly operation. 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.

This classification excludes all activities away from the shop or plant and establishments engaged in the manufacture of valves made in a die mold which are to be reported separately in classification 3402-74.

3402-94 Precision machined parts, N.O.C.: Manufacturing

Applies to establishments engaged in manufacturing precision machined parts not covered by another classification (N.O.C.). Most of these establishments are "job shops." Job shops make component parts for other businesses according to customer specifications, rather than manufacturing a specific product. Many establishments in this classification manufacture precision parts for the aerospace industry. Machining usually begins with solid blocks of material such as, but not limited to, steel, aluminum, titanium, inconel, or plastic, although some hollow tube, flat bar, and angle stock may also be used. The "rough cuts" are often made on manual machines, and the finish cuts on Computer Numeric Controlled (CNC) machines. Depending on the establishment and the job specifications, a specific part may be sent to one or more additional shops to be tempered, milled, or inspected before the original establishment is through with the manufacturing process. Some parts are so sensitive that climate controlled conditions are necessary. Both manual and CNC mills and lathes are the most common types of machines used. Others include, but are not limited to, saws, drills, and grinding machines. This classification includes the repair of items being manufactured or assembled when done by employees of an employer having operations subject to this classification when the repair is done as a part of and in connection with the manufacturing or assembly operation. 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.

This classification excludes all activities away from the shop or plant.

3402-95 Storage battery: Manufacturing, assembly or repair

Applies to establishments engaged in the manufacture, assembly, or repair of storage batteries. Lead ingots, weighing 20-25 pounds, are melted and poured into a mold or casting machine. After the grids are cooled lead oxide is then pumped onto each side of a grid and cured by baking in an oven of about 300 400 degrees F. The plates are then assembled by placing a negative separator (zinc) between a positive separator (copper), and so forth until there are enough of these cells to form the battery. Next, they are sent to a burning machine that cures the paste and plates. After the burning process, the plates are placed into a plastic or hard rubber box-like container and cured for two or three days. The plates are welded together and the top is attached to the body of the battery case with an epoxy glue. Diluted sulfuric acid is added to the battery and then it is put on a charger. The battery is then cleaned and packed for shipping. This classification includes the repair of items being manufactured or assembled when done by employees of an employer having operations subject to this classification when the repair is done as a part of and in connection with the manufacturing or assembly operation. 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.

This classification excludes all activities away from the shop or plant; establishments engaged in the manufacture of dry cell (flashlight type) batteries which are to be reported separately in classification 3602; and establishments engaged in battery sales and installation which are to be reported separately in the applicable automotive services classification.

3402-96 Automobile or motorcycle: Manufacturing or assembly

Applies to establishments engaged in the manufacture or assembly of automobiles or motorcycles. Most of the manufacturing operations, such as cutting, milling, and turning, are performed with computer numeric controlled (CNC) machinery. Most of the assembly operations are performed with air and hand tools. Other machinery includes but is not limited to saws, grinders, and drill presses. This classification includes the repair of items being manufactured or assembled when done by employees of an employer having operations subject to this classification when the repair is done as a part of and in connection with the manufacturing or assembly operation. 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.

This classification excludes all activities away from the shop or plant and establishments engaged only in the manufacture of auto bodies which are to be reported separately in classification 3402-77.

3402-98 Machinery, N.O.C.: Manufacturing or assembly

Applies to establishments engaged in the manufacture or assembly of machinery not covered by another classification (N.O.C.). For purposes of this classification, machinery means any combination of mechanical parts constructed primarily with metal. Finished products vary widely and range from hand held machines to those weighing thousands of pounds; products include, but are not limited to, grinding machines, boring machines, conveyer systems, and wood chippers. Machinery used to manufacture these items includes, but is not limited to, lathes, mills, press, breaks, shears, and welders, some of which may be computer numeric controlled (CNC). This classification includes the repair of items being manufactured or assembled when done by employees of an employer having operations subject to this classification when the repair is done as a part of and in connection with the manufacturing or assembly operation. 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.

This classification excludes all activities away from the shop or plant.

3402-99 Photo processing machinery: Manufacturing or assembly

Applies to establishments engaged in the manufacture or assembly of photo processing machinery such as, but not limited to, photo processors or film enlargers. This classification includes the repair of items being manufactured or assembled when done by employees of an employer having operations subject to this classification when the repair is done as a part of and in connection with the manufacturing or assembly operation. 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.

This classification excludes all activities away from the shop or plant.

WAC 296-17A-3403 Classification 3403.

3403-00 Aircraft: Manufacturing

Applies to establishments engaged in the manufacture of aircraft. For the purposes of this classification "aircraft manufacturing" means the original manufacture of such aircraft as distinguished from rebuilding, modifying, or converting existing aircraft and applies only to the production of units that, when completed, are capable of in-air flight as distinguished from aircraft kits to be assembled by the purchaser that are not capable of air flight when sold. This classification includes aircraft operations incidental to the manufacture, such as test flights.

This classification excludes establishments engaged in the original manufacture of aircraft parts which are to be reported separately in classification 3405 or as otherwise provided for in WAC 296-17A-3405; the manufacture of aircraft kits which is to be reported separately in the classification applicable to the work being performed; modification, repair or conversions made to an existing aircraft which are to be reported separately in classification 6804; and the assembly of aircraft kits into an airplane which is to be reported separately in classification 6804.

WAC 296-17A-3404 Classification 3404.

3404-01 Can: Manufacturing Aluminum or galvanized

Applies to establishments engaged in the manufacture of cans from aluminum or galvanized metals lighter than 9 gauge. Products include, but are not limited to, soda cans, food cans, and garbage cans. The galvanizing process includes dipping the tin/metal into liquid zinc. The manufacturing process involves cutting, forming, stamping, and soldering/welding. This classification includes the repair of items being manufactured or assembled when done by employees of an employer having operations subject to this classification and when the repair work is done as a part of, and in connection with, the manufacturing or assembly operations. 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.

This classification excludes all activities away from the shop or plant.

3404-02 Galvanized iron works: Manufacturing Nonstructural

Applies to establishments engaged in the manufacture of nonstructural galvanized iron from sheet metal lighter than 9 gauge. Processes include cutting, forming, welding, riveting, punching, and drilling. The equipment used includes, but is not limited to, drills, presses, punches, shears, and press breaks. Establishments in this classification may paint, powder coat, or silk screen their products; which is included when performed by employees of employers subject to this classification. This classification includes the repair of items being manufactured or assembled when done by employees of employers subject to this classification and when the repair work is done as a part of, and in connection with, the manufacturing or assembly operations. 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.

This classification excludes all activities away from the shop or plant.

3404-03 Hardware, N.O.C.: Manufacturing

Applies to establishments engaged in the manufacture of hardware that is not covered by another classification (N.O.C.), such as, but not limited to, handles, latches, hinges, and buckles. Operations include, but are not limited to, stamping and assembly, electroplating and/or other types of finishing. This classification includes the repair of items being manufactured or assembled when done by employees of an employer having operations subject to this classification and when the repair work is done as a part of, and in connection with, the manufacturing or assembly operations. 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.

This classification excludes all activities away from the shop or plant and establishments engaged in the manufacture of nuts, bolts, screws, nails, tacks, rivets, eyelets, spikes, and needles which are to be reported separately in classification 3402.

3404-04 Metal stamping

Applies to establishments engaged in the mass production of products by metal stamping techniques which impress, cut out, or shape something to a desired size. Products produced by this technique include, but are not limited to, license plates, pie plates, pots, and waste baskets. This classification includes any finish work when performed by employees of employers subject to this classification. This classification includes the repair of items being manufactured or assembled when done by employees of an employer having operations subject to this classification and when the repair work is done as a part of, and in connection with, the manufacturing or assembly operations. 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.

This classification excludes all activities away from the shop or plant.

3404-06 Metal sign: Manufacturing

Applies to establishments engaged in the manufacture of signs from metals lighter than 9 gauge. Materials may be cut, punched, drilled, riveted, and welded. Machinery includes, but is not limited to, punches, presses, drills, shears, brake presses, water jets and welders. All operations necessary to make a sign operative, such as, but not limited to, adding electrical wiring or circuitry, painting, powder coating, or silk screening are included within the scope of this classification. This classification includes the repair of items being manufactured or assembled when done by employees of an employer having operations subject to this classification and when the repair work is done as a part of, and in connection with, the manufacturing or assembly operations. 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.

This classification excludes all activities away from the shop or plant; the installation or removal of signs outside of buildings which is to be reported separately in classification 0403; the installation or removal of signs inside of buildings which is to be reported separately in classification 0513; sign painting or lettering on the inside of buildings, or establishments that paint on or apply lettering to sign "backings" that are manufactured by others, which is to be reported separately in classification 4109; and establishments engaged in the manufacture of wood or plastic signs which are to be reported separately in the classification applicable to the manufacturing process and materials.

3404-07 Metal goods, N.O.C.: Manufacturing or assembly from materials lighter than 9 gauge

Applies to establishments engaged in the manufacture or assembly of metal goods from materials lighter than 9 gauge which are not covered by another classification (N.O.C.) including water heaters, electric baseboard heaters, electric furnaces, boat manufacturing, and bicycles. Materials may be cut, punched, drilled, riveted, and welded. Machinery includes, but is not limited to, punches, presses, drills, shears, brake presses, and welders. This classification includes the repair of items being manufactured or assembled when done by employees of an employer subject to this classification and when the repair work is done as a part of, and in connection with, the manufacturing or assembly operations. 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.

This classification excludes all activities away from the shop or plant.

3404-12 Aluminum ware: Manufacturing from sheet aluminum

Applies to establishments engaged in the manufacture of aluminum ware such as, but not limited to, mail boxes, buckets, gutters, and down spouts, from sheet aluminum. Materials may be cut, bent, punched, drilled, riveted, and welded. Machinery includes, but is not limited to, punches, presses, drills, shears, brake presses, and welders. This classification includes the repair of items being manufactured or assembled when done by employees of an employer having operations subject to this classification and when the repair work is done as a part of, and in connection with, the manufacturing or assembly operations. 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.

This classification excludes all activities away from the shop or plant.

3404-18 Metal coffin/casket: Manufacturing or assembly

Applies to establishments engaged in the manufacture of coffins or caskets out of metal. Materials may be cut, bent, punched, drilled, riveted, and welded. Machinery includes, but is not limited to, punches, presses, drills, shears, break presses, and welders. This classification includes the repair of items being manufactured or assembled when done by employees of an employer subject to this classification and when the repair work is done as a part of, and in connection with, the manufacturing or assembly operations. 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. Physically separated upholstery departments of establishments engaged in furniture, coffin, casket manufacturing, assembly, or finishing may be reported separately in classification 3808 provided all the conditions in the general reporting rule covering the division of an employees hours have been met.

This classification excludes all activities away from the shop or plant, and establishments engaged in the manufacture of caskets from wood or plastic which are to be reported separately in the classification applicable to the manufacturing process and materials.

3404-19 Metal awnings: Manufacturing or assembly

Applies to establishments engaged in the manufacture or assembly of awnings from metals lighter than 9 gauge. Materials may be cut, punched, drilled, riveted, and bent. Machinery includes, but is not limited to, punches, presses, drills, shears, brake presses, and welders. This classification includes the repair of items being manufactured or assembled when done by employees of an employer having operations subject to this classification and when the repair work is done as a part of, and in connection with, the manufacturing or assembly operations. 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.

This classification excludes all activities away from the shop or plant, and establishments engaged in the manufacture of awnings from canvas or other textiles which is to be reported separately in classification 3802.

3404-20 Metal furniture, shower door, showcases: Manufacturing or assembly

Applies to establishments engaged in the manufacture or assembly of furniture, shower doors, or showcases made with metals lighter than 9 gauge. Other items manufactured in this classification include, but are not limited to, file cabinets, desks, and stands. Material may be cut, punched, drilled, riveted, and bent. Machinery includes, but is not limited to, punches, presses, drills, shears, brake presses, and welders. This classification includes the repair of items being manufactured or assembled when done by employees of an employer subject to this classification and when the repair work is done as a part of, and in connection with, the manufacturing or assembly operations. 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. Physically separated upholstery departments of establishments engaged in furniture, coffin, casket manufacturing, assembly, or finishing may be reported separately in classification 3808, provided all the conditions of the general reporting rule covering the division of an employee's hours have been met.

This classification excludes all activities away from the shop or plant and establishments engaged in the manufacture of wood furniture which are to be reported separately in classification 2905.

3404-21 Stove: Manufacturing from metals lighter than 9 gauge

Applies to establishments engaged in the manufacture of stoves from metals lighter than 9 gauge. Types of stoves include, but are not limited to, electric or gas cook stoves. Accessory materials such as, but not limited to, electrical assembly units, glass, plastic, or wood may be used in the manufacture of stoves. Materials may be cut, punched, drilled, riveted, and bent. Establishments in this classification may paint or powder coat their products which is included when performed by employees of employers subject to this classification. Machinery includes, but is not limited to, punches, presses, drills, shears, brake presses, grinders and welders. This classification includes the repair of items being manufactured or assembled when done by employees of an employer having operations subject to this classification and when the repair work is done as a part of, and in connection with, the manufacturing or assembly operations. 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.

This classification excludes all activities away from the shop or plant, and establishments engaged in the manufacture of wood stoves or other stoves made of metals 9 gauge or heavier which are to be reported separately in classification 3402.

3404-24 Metal electric or gas lighting fixtures, lampshades or lantern: Manufacturing or assembly

Applies to establishments engaged in the manufacture or assembly of metal fixtures, lampshades, or lanterns from materials lighter than 9 gauge. The metal fixtures may be equipped with electrical or gas lighting and used as signs or other display mediums. Metal may be cut, punched, drilled, riveted, and bent. Depending on the item being made, electrical or gas-filled tubes or bulbs may be attached. Machinery includes, but is not limited to, punches, presses, drills, shears, break presses, grinders, welders, and solders. Establishments in this classification may make a finished product or only component pieces. This classification includes the repair of items being manufactured or assembled when done by employees of an employer having operations subject to this classification and when the repair work is done as a part of, and in connection with, the manufacturing or assembly operations. 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.

This classification excludes establishments engaged in the manufacture of neon tube signs or displays that are not attached to metal backings which are to be reported separately in classification 3602, and all activities away from the shop or plant.

3404-25 Brass or copper goods: Manufacturing

Applies to establishments engaged in the manufacture of brass or copper goods such as, but not limited to, belt buckles, lamp stands, cooking utensils, and flower pots. Materials may be cut, punched, drilled, riveted, and bent. Machinery includes, but is not limited to, punches, presses, drills, shears, break presses, water jets, grinders, welders/solders and brazing guns. Establishments in this classification may make a finished product or a component part. This classification includes the repair of items being manufactured or assembled when done by employees of an employer having operations subject to this classification and when the repair work is done as a part of, and in connection with, the manufacturing or assembly operations. 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.

This classification excludes all activities away from the shop or plant.

3404-26 Aluminum window, sash or door: Manufacturing or assembly

Applies to establishments engaged in the manufacture or assembly of windows, sashes or doors from aluminum. Accessory materials such as, but not limited to, glass, wood or plastic may also be used in the assembly process. Materials may be cut, punched, drilled, riveted, and bent. Machinery includes, but is not limited to, punches, presses, drills, shears, break presses, grinders, and welders/solders. Establishments in this classification may make a finished product or only component parts. Manufacturers may paint, enamel, or bake a finish onto products, which is included when performed by employees of employers subject to this classification. This classification includes the repair of items being manufactured or assembled when done by employees of an employer having operations subject to this classification and when the repair work is done as a part of, and in connection with, the manufacturing or assembly operations. 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.

This classification excludes all activities away from the shop or plant; establishments engaged in manufacturing vinyl window sashes which are to be reported separately in classification 3512; and establishments engaged in manufacturing wooden window sashes and doors which are to be reported separately in classification 2903.

3404-27 Auto or truck parts, N.O.C.: Manufacturing or assembly; miscellaneous stamped parts

Applies to establishments engaged in the manufacture or assembly of auto or truck parts not covered by another classification (N.O.C.), and of miscellaneous stamped parts, such as, but not limited to, hub caps, fenders, and trim. Galvanizing or electroplating is included in this classification when performed by employees of employers subject to this classification. This classification includes the repair of items being manufactured or assembled when done by employees of an employer having operations subject to this classification and when the repair work is done as a part of, and in connection with, the manufacturing or assembly operations. 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.

This classification excludes all activities away from the shop or plant.

3404-29 Metal ski and toboggan: Manufacturing

Applies to establishments engaged in the manufacture of skies or toboggans primarily from metal although wood or plastic component parts may also be used. Materials may be cut, punched, drilled, riveted, and bent. Machinery includes, but is not limited to, punches, presses, drills, water jets, shears, break presses, grinders, and welders/solders. Establishments in this classification may make a finished product or only a component part. This classification includes the repair of items being manufactured or assembled when done by employees of an employer having operations subject to this classification and when the repair work is done as a part of, and in connection with, the manufacturing or assembly operations. 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.

This classification excludes all activities away from the shop or plant.

WAC 296-17A-3405 Classification 3405.

3405-02 Precision machined parts and products, N.O.C.: Manufacturing

Applies to establishments engaged in the manufacture of parts and products not otherwise classified (N.O.C.) of various sizes and metal compositions which are primarily produced with computer numeric controlled (CNC) machinery and equipment and are frequently used by aerospace, aircraft, automotive, medical, and scientific industries.

This classification excludes establishments engaged in the manufacture of hand tools, hardware, or similar parts or products, N.O.C. which are not produced with CNC machinery and equipment. This classification excludes all foundry operations involving the preparation of castings, the pouring of metal, and shake out operations which are to be reported separately in classification 5103.

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:

- Pumping gas for customers;
- Replacing wiper blades;
- Checking and/or filling the fluid levels (oil, transmission, wiper wash and antifreeze);
- Adding air to the tires.

The repairs included in this classification are:

- Oil and filter changes;
- Tune-ups;
- Replacement of brakes;
- Front end alignments;
- The repair or replacement of tires.

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

- Adding air to tires;
- Changing oil and filters;
- Checking and/or filling fluid levels;
- Checking and/or replacing belts, hoses;
- Lubing chassis;
- Replacing wiper blades.

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;
- Cashiers;
- 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 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:

- Washing;
- Waxing;
- Polishing;
- Buffing;
- May also involve tinting glass;
- Vacuuming or otherwise cleaning the autos':
    - Chrome work;
    - Tires;
    - Hub caps;
    - Windows;
    - Mirrors;
    - Carpets;
    - Seats.

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 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 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:

- Air fresheners;
- Beverages;
- 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.

WAC 296-17A-3407 Classification 3407.

3407-00 Gas or oil dealers, wholesale or retail, including fuel oil, propane or butane

Applies to establishments engaged in the distribution of fuel oil, liquefied petroleum gases (propane and butane) and gasoline on a retail or wholesale basis. Dealers may maintain their own storage tanks on their premises and receive gas or oil through a pipeline from a refinery, by rail or tanker truck, or they may receive their supplies from a separate distribution facility. Gas dealers will deliver gasoline and lubricating oils directly to retail gas stations in large tank trucks. Fuel oil is delivered to customers by pump trucks and pumped into the customer's tank. Liquefied petroleum gases (LPG) is delivered to customers by pump truck or in prefilled cylinders. Some dealers may also provide, through sale or lease, the installation and maintenance of gas appliances which is included in this classification when done by employees of an employer subject to this classification. This classification includes the incidental mixing or blending of oil or gas with additives, the draining, repair, installation or removal of customer's oil tanks, maintenance contracts and emergency repairs.

This classification excludes the repair, installation or removal of underground oil storage tanks by a contractor which is to be reported separately in classification 0108; the installation or repair of furnaces by a contractor which is to be reported separately in classification 0307; and the construction or repair of exterior commercial storage tanks by a contractor which is to be reported separately in classification 0508.

3407-01 Asphalt, bitumen dealers

Applies to establishments engaged as dealers of asphalt and bitumen which can be either a by-product of petroleum refining or found in naturally occurring deposits. Dealers may grind and mix the raw asphalt and bitumen with sand, gravel or limestone to produce a mixture which can be suitable for some paving applications or sold to an asphalt paving material manufacturer for further processing. The product is usually not packaged, but sold by the truckload. When this mixing process is conducted in connection with an oil/petroleum refining operation, it is to be reported in classification 3407-03.

This classification excludes the mining or quarrying of raw materials which is to be reported separately as applicable; establishments engaged in the manufacture of asphalt mixtures for road paving which is to be reported separately in classification 3407-18; and the paving of roads or other surfaces which is to be reported separately in classification 0210 or 0212.

3407-02 Processing waste oils, solvents, antifreeze, paints, and similar materials

Applies to establishments engaged in processing waste oils, used solvents, antifreeze, paints, and similar hazardous materials. Mobile recycling units engaged in similar activities are included in this classification. The processes used by establishments in this classification are similar in that a sample of the waste material usually has been laboratory tested so the composition of the substance is known prior to either being picked up by the establishment's own trucks, or delivered by the customer. Depending on the material and quantity, it may arrive in drums or by tanker trucks. Incoming oil is pumped into waste oil storage tanks where water settles out. After the settling process, the oil goes to treatment tanks where it is heated to boil off remaining water and vaporize gases. There are other methods of recycling the oil, using chemicals, which are also included in this classification. The end product can be used in industrial burners or for cutter fuel. Solvents and antifreeze can be recycled through a distilling process, and used again.

This classification excludes establishments engaged in hazardous/toxic material processing or handling, not described above, such as processing of medical or septic tank waste, drug lab or hazardous spill cleanup (excluding oil spill cleanup on land classification 0101), and reprocessing or handling of low-level radioactive materials which are to be reported separately in classification 4305.

3407-03 Oil refining Petroleum, including manufacture of products from oil; gasohol distilling or refining

Applies to establishments engaged in the operation of oil refineries. Oil refineries receive crude oil by pipeline, truck or tanker ship, process it into products such as, but not limited to, gasoline, natural gas, kerosene, fuel oil, lubricating oils and asphalt, and distribute it to their customers. Current refining processes involve four basic steps; separation, conversion, treating and blending. These processes are highly automated and involve the use of receiving tanks, processing units, distillation towers, intermediate storage and pipelines. Included within the scope of this classification are any additional processing methods used to produce the finished secondary products. This classification includes the production of gasohol and the preliminary separation of crude oil (called "topping") at a well site by a contractor.

This classification excludes oil refinery maintenance by a contractor which is to be reported separately in classification 0603; construction of an oil refinery or storage tanks which is to be reported separately in classification 0508; cleaning of storage tanks by a contractor which is to be reported separately in classification 0504; operation of an oil well and incidental preliminary separation of crude oil ("topping") at the well site which is to be reported separately in classification 3407-05; and operation of an oil pipeline only which is to be reported separately in classification 3407-12.

3407-04 Asphalt or tar Distilling or refining

Applies to establishments engaged in the production of commercial asphalt or tar. Products produced in this classification differ from those in 3407-01 in that products in 3407-04 are refined to, and sold as, a liquid or semiliquid. Low grade crude oil, petroleum distillate (by-product of oil refining operations) and coal-tar oil must be treated in a heat exchange system and still before undergoing a final processing in a fractioning tower (a process also used in oil refining) to separate the asphalt or tar. Finished products and by-products include, but are not limited to, asphalt roofing compound, asphalt for use in manufacturing felt roofing paper, trinidad asphalt used in road paving, tar to be used in various paving and waterproofing applications and coal tar which is used in drugs and waterproofing products. When this process is conducted in connection with an oil/petroleum refining operation, it is to be reported in classification 3407-03.

This classification excludes contractors engaged in distillery/refinery maintenance which is to be reported separately in classification 0603; contractors engaged in cleaning of storage tanks which is to be reported separately in classification 0504; and construction of refineries and storage tanks which is to be reported separately in classification 0508.

3407-05 Gas or oil well operation

Applies to establishments or contractors engaged in the routine operation of producing oil or gas wells. Work contemplated by this classification includes, but is not limited to, all routine operation and maintenance required such as, but not limited to, land clearing and excavation to create slush pits, fire walls, pipe laying, machinery and equipment (such as oil, gas or water pumps) installation and operation, preliminary separation of crude oil, and monitoring of oil or gas production when performed by employees of an employer having operations subject to this classification.

This classification excludes derrick or storage tank erection which is to be reported separately in classification 0508; oil well drilling which is to be reported separately in classification 0103; excavation by a contractor which is to be reported separately in classification 0101; pipe laying by a contractor which is to be reported separately in classification 0107; cleaning of storage tanks by a contractor which is to be reported separately in classification 0504; machinery or equipment maintenance by a contractor which is to be reported separately in classification 0603; and the operation of an oil or gas pipeline only which is to be reported separately in classification 3407-12.

3407-07 Oil or gas wells Cementing

Applies to establishments engaged in providing cementing services to oil and gas well drilling operations. Cementing is required to fill the space between the outer edge of the hole being drilled and the metal casing which is being installed in segments to line the hole. The mixed cement is pumped, under pressure, down into the casing. When it reaches the bottom of the existing hole, the continuing pressure forces it upward around the outside of the casing to the top of the hole or to where it will meet the last segment to have been cemented. This will serve to keep the casing stable and also to prevent any leakage of oil or gas from the casing into the surrounding soil when the well is operational. Cementing contractors can use the drilling derrick already in place to support their machinery. This classification also includes filling the entire well hole with cement, after the casing is disassembled and removed, when the well is no longer operational.

This classification excludes oil or gas well cementing done by employees of an oil well drilling contractor which is to be reported separately in classification 0103.

3407-12 Oil or gas pipeline operation

Applies to establishments engaged in operating an oil or gas pipeline. The pipeline may be used to transport crude oil from a well to a refinery or processed oil from a refinery to a remote storage facility or customer. Work contemplated by this classification includes, but is not limited to, operating and maintaining above or below-ground pipelines, feeder and distribution lines, pumping stations to maintain flow, storage facilities, and meters and monitoring equipment. This classification is appropriate whether the pipeline is being operated by the owner or a contractor.

This classification excludes oil or gas pipeline operations done in connection with an oil refinery which are to be reported in classification 3407-03; oil or gas pipeline operations done in connection with the operation of an oil or gas well which are to be reported in classification 3407-05; contractors engaged in above or below ground pipe installation which is to be reported separately in classification 0107; construction of oil refineries and/or storage tanks which is to be reported separately in classification 0508; and the installation of pumps or monitoring equipment which is to be reported separately in classification 0603.

3407-17 Asphalt roofing material Manufacturing

Applies to establishments engaged in the manufacture of asphalt mixtures used in the preparation of building or roofing papers and shingles from raw materials purchased from others. The operations may include the incidental distillation of the asphalt flux.

Asphalt Roofing Materials Some plants are fully automated, with controls, gauges, and valves housed in a separate room. Liquid asphalt flux, purchased from refineries, is hauled in by tanker trucks owned either by the refineries or the manufacturer, and is pumped directly into "air stills" or into holding tanks. An oxidation process takes place in the air stills. The asphalt flux is heated, then pumped into cooling tanks before it is pumped through pipes to a bulk loading/delivery station or to another area for further use. The processed hot asphalt may also be pumped into a blending tank where it can be blended with mineral spirits or naphtha to produce "cut-back" asphalt which is used in "cold asphalt" applications, or mixed with water to obtain an emulsified asphalt which "sets up" when it cools.

Asphalt Impregnated Felt Roofing Paper Large rolls of felt paper are unrolled and automatically fed into a saturation tank where the paper is impregnated with the hot asphalt mixture. The paper then goes through several large rollers for cooling and smoothing, and is finally cut to size and rolled to produce rolls of asphalt coated felt roofing paper ready for use.

Asphalt Fiberglass Shingles - Limestone is delivered in bulk by suppliers' trucks and blown pneumatically into storage tanks. In the production processes it goes through a heater and is then mixed with the liquid asphalt. The production line starts with huge rolls of fiberglass which are fed continuously (roll ends spliced together automatically) into the process. The asphalt mixture is crushed into both sides of the fiberglass by large rollers and the excess asphalt scraped off. Granules are applied to the top side and sand is applied to the back side of the asphalt coated fiberglass. The coated fiberglass is then run through coolers. Granules are pressed into the coating and the material is fed/hung into "loopers" for additional cooling. After cooling, the coated material

is automatically cut into strips, cut to specified width and length, "dragon teeth" (notches) cut, asphalt applied to the back of the "dragon teeth," then the "teeth" applied to the shims, and the asphalt shingle is complete.

This classification excludes asphalt or bitumen dealers who are to be reported separately in classification 3407-01, asphalt or tar distilling or refining operations which are to be reported separately in classification 3407-04, and asphalt paving material manufacturers who are to be reported separately in classification 3407-18.

3407-18 Asphalt paving material Manufacturing

Applies to establishments engaged in the manufacture of asphalt mixtures used for road paving operations from raw materials purchased from others. This classification applies only to the operation of the asphalt plant which usually consists of a loader, a control operator, and a maintenance worker. (To qualify for classification 3407-18 the maintenance worker's duties must relate only to the asphalt plant.) This classification does not apply to workers involved in pit, crusher and bunker operations. The operations may include the incidental distillation of the asphalt flux which is included in this classification. Asphalt paving mixture plants are usually fully automated and controlled from a central control room overlooking the production area. Sand and gravel may be obtained from the producer's own gravel pit or purchased from independent suppliers. Liquid asphalt is obtained directly from either the refineries or from an asphalt dealer. Suppliers usually deliver raw materials to the manufacturing plant.

In a batch plant, each batch is made separately. The stored aggregate is loaded into hoppers, then carried by conveyor through a dust collecting system prior to entering the dryer drum. In the dryer drum the aggregate is dried and heated to specified temperatures before being conveyed to the "batcher" where it is screened, then stored in bins. Heated liquid asphalt is weighed to precise specifications required for that batch. Measured amounts of aggregate and liquid asphalt are in a pug mill to desired state, then discharge into trucks to be delivered to customers or stored in a silo.

In a drum plant the mix is continuous with several of the processing steps being combined in the drum. The measured cold aggregate is fed directly into the burner end of the drum for drying and heating. A measured amount of hot oil asphalt is dumped into the drum and mixed with the heated aggregate. The mixed product is conveyed into storage silos where it is held until pumped into delivery trucks.

This classification excludes workers involved in pit, crusher and bunker operations who are to be reported separately in classification 0112; paving contractors who manufacture asphalt paving material for their own use who are to be reported separately in the appropriate construction classifications; asphalt or bitumen dealers who are to be reported separately in classification 3407-01; asphalt or tar distilling or refining operations which are to be reported separately in classification 3407-04; and establishments engaged in the manufacture of asphalt roofing material which are to be reported separately in classification 3407-17.

> ***Special note:*** If the product is manufactured by paving contractors for sale to the general public, as well as for their own use, and if the employees operating the asphalt plant have no other duties, classification 3407-18 would apply to the asphalt plant employees.

3407-19 Dewatering sludge; advanced recycling of plastics and tires; On-site oil filtering

Applies to establishments engaged in providing mobile dewatering services to waste sludge producers through the use of mobile decanter centrifuges. The centrifuges and control instrumentation is highly specialized equipment designed specifically for the dewatering of sludge to concise quality specifications as determined by the client. Mobile decanter centrifuge installations include dredging and pumping equipment, flocculation systems, and portable electrical supply, as well as trucks for transferring the dewatered sludge. The ultimate disposal of the dewatered sludge is provided by either a subcontractor or by the client. The dewatered sludge can be used in a wide variety of applications such as composting and land reclamation. This classification also applies to establishments engaged in advanced recycling of plastics and tires. The process is similar to a small refinery. Either pelletized or shredded plastic material made from used consumer materials, or shredded used tire material may be used. The plastic or tire material is fed into a retort which decomposes the material

using heat without oxygen, so the material is not burned. As the hot vapor gas cools, it is condensed into oil. Oil from the plastic processing is shipped to refineries where it will be refined further into plastic base material. Oil from the chipped tires is usually sold to oil blending companies. This classification also applies to on-site oil filtering. The usual process is filtering the oil through a filtering mechanism and then back into its original tank. This service may be performed on ships, in industrial plants, or at gas or oil storage facilities.

This classification excludes the "rig up/down" process (unloading and setting up the equipment at a new job site, and tearing it down and loading it on trucks to haul it to the next job site) which is to be reported separately in classification 0603.

WAC 296-17A-3408 Classification 3408.

3408-00 Natural gas companies

Applies to establishments engaged in the operation of natural gas companies which distribute gas through gas mains or pipes to local consumers. Employments covered in this classification include clerical office and sales personnel, store employees, meter readers, and drivers. This classification also includes local gas main connection, new construction and extension of lines, maintenance and operation of plant equipment, installation and repair of plant pressure regulators, and installation and repair of meters, appliances, furnaces and gas regulators on piping within a customers' premises when performed by employees of an employer subject to this classification.

This classification excludes contractors engaged in gas line construction, maintenance or repair who are to be reported separately in classification 0107; contractors engaged in the installation of heating systems who are to be reported separately in classification 0307; contractors engaged in the installation of gas appliances who are to be reported separately in classification 0607; and contractors engaged in the installation of hot water tanks who are to be reported separately in classification 0306.

WAC 296-17A-3409 Classification 3409.

3409-00 Self-service gas stations

Applies to establishments engaged in self-service gas operations. A self-service station is a facility where the customers pump gas into their own vehicles with no assistance from any of the establishment's employees. Typically, the only employee involved in the operation is a cashier who monitors the pumps from inside a booth and collects the payment from the customer. Sales of cigarettes and limited snack items are allowed in this classification.

This classification excludes full service stations, establishments with both self-serve and full or limited service operations at the same location, or any type of service stations with gasoline operations that offer any repair or direct services to the customer's vehicle, regardless of the percentage of the activities, at the same location, which are to be reported separately in classification 3406; and establishments who operate a self-service gas station with a convenience store or mini-mart operations which are to be reported separately in classification 3410.

> ***Special note:*** The extent and type of the groceries available for sale at a self-service only establishment must be determined to assign the appropriate classifications. Generally, if only convenience items such as oil, gas additives, cigarettes and snack foods such as candy, gum, chips, and soft drinks are available, classification 3409 would be allowed. However, if more than the items listed above are available such as milk, bread, canned food, or fast food service, classification 3410 would apply. Establishments with multiple locations are to be classified in accordance with the general reporting rule covering the operation of a secondary business.

WAC 296-17A-3410 Classification 3410.

3410-00 Convenience grocery stores or minimarkets with self-service gasoline operations

Applies to establishments engaged in operating convenience grocery stores or mini-markets with self-service gasoline operations. These establishments provide retail sale of convenience grocery items, not just snack items, in addition to self-service gasoline. Gasoline operations are limited to self-service only where the store employee is a cashier who monitors the pumps and collects the payments inside the store. Self-service/convenience store operations in classification 3410 differ from self-service gas stations in classification 3409 in that establishments in classification 3410 provide a more extensive line of grocery items. In addition to snack foods, staples such as bread, milk, and canned foods are available for sale. They may also prepare food such as sandwiches, chicken, jo jos, or hot dogs, and occasionally fill a customer's propane tank, and offer automobile or truck washing services, all of which is included within the scope of this classification.

This classification excludes establishments which provide any full service or limited services in addition to self-service operations at the same location which are to be reported separately in classification 3406; establishments which provide only self-service gasoline operations and whose grocery items are limited to prepared snack foods such as chips and candy, and cigarettes which are to be reported separately in classification 3409; and convenience stores with no gasoline services which are to be reported separately in classification 6403.

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, 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, 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. This classification includes service managers, parts department employees who have shop exposure, incidental sales of reconditioned cars, towing service for in-shop repairs, 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, 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.

WAC 296-17A-3412 Classification 3412.

3412-00 Automobile and truck: Body and fender repair shops

Applies to establishments engaged in repairing and refinishing automobile and truck body panel components for others. Work contemplated by this classification includes, but is not limited to, all phases of auto body repair work and panel replacement, finish removal, sandblasting or plastic medium blasting, painting, washing, vacuuming, and waxing vehicles, glass repair, upholstery work, and automobile and truck detailing such as striping, vinyl repair, window tinting (applying film to windows), installation of body and wheel molding and sunroofs, incidental glass repair or mechanical repair associated with a collision repair or car restoration, and installation of electronic accessories when performed by employees of an employer subject to this classification. The repair of fiberglass or sheet metal boat bodies and spray-on pickup truck bedliners is also included in this classification. This classification includes shop managers, parts and paint mixing department employees, towing service for in-shop repairs, incidental sales of rebuilt cars and trucks, and customer courtesy van or car drivers. Estimators may be reported separately in classification 6303 provided all the conditions of the general reporting rule covering standard exception employees have been met.

This classification excludes the routine servicing or repair of automobiles or trucks not done in conjunction with collision repair or car restoration which is to be reported separately in classification 3411; the servicing or repair of mechanical or electrical systems in boats which is to be reported separately in classification 3414; and the repair of wooden boats which is to be reported separately in classification 2903.

> ***Special notes:*** Auto body shops will routinely have a physically separate area where they store and mix paints. The separate paint storage and mixing area is generally a requirement of local fire codes and insurance policies. This separate area does not constitute a separate operation subject to a different classification. Some shops may also carry an inventory of repair panels, trim pieces and molding. Regardless of the volume of parts and supplies it is included within the basic scope of classification 3412. 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.

Care must be taken in assigning classification 3411-01 to an establishment engaged in body and fender repair. An establishment could have both classifications 3411 and 3412 if they also provide routine mechanical or electrical repair services not in conjunction with collision repair or car restoration.

WAC 296-17A-3414 Classification 3414.

3414-00 Boat dealers

Applies to establishments engaged in the sales, service, and/or repair of boats. Work contemplated by this classification includes, but is not limited to, mechanical and electrical system repairs, vinyl and glass repairs, engine rebuilding and reconditioning, detailing boats, reconditioning seat pads and other accessories, sales and installation of boat accessories, and sales of boat trailers, specialty apparel and fishing gear when performed by employees of an employer subject to this classification. This classification also includes parts department employees, sales employees who also assist in duties described in this classification, and lot personnel.

This classification excludes boat sales personnel who may be reported separately in classification 6301 provided all the conditions of the general reporting rule covering standard exception employees have been met; repairs done in connection with manufacturing operations which are to be reported separately as applicable; and establishments engaged in the repair of fiberglass or sheet metal boat bodies which are to be reported separately in classification 3412 and the repair of wooden boats which is to be reported separately in classification 2903.

3414-01 Marinas and boat house operations: Boat storage facilities

Applies to establishments engaged in providing a variety of boat-related services and facilities, and to service or repair centers. Boat storage facilities may be located in waterways adjacent to the marina or on dry land and may be operated by a marina or by a separate business. Both types of storage facilities are included within the scope of this classification. Work contemplated by this classification includes, but is not limited to, fuel service, mechanical and electrical repair service, parts departments, boat storage, moorage, sales of fishing gear, wearing apparel, groceries and bait, boat rentals and sales, and boat launching facilities when performed by employees of an employer assigned to this classification. This classification also includes other incidental services and facilities such as, but not limited to, self-service laundry facilities, public showers, holding tank pump out stations, passenger car or truck parking, and dockside electricity.

This classification excludes repairs done in connection with manufacturing operations which are to be reported separately as applicable; establishments engaged in the repair of fiberglass or sheet metal boat bodies which are to be reported separately in classification 3412; seafood or fish processing facilities operated in connection with a marina operation which are to be reported separately in classification 3304; and boat sales personnel who may be reported separately in classification 6301 provided all the conditions of the general reporting rule covering standard exception employees have been met. Overnight lodging facilities and restaurant services provided to customers by a marina operator may be reported separately provided all the conditions of the general reporting rule covering a secondary business have been met.

> ***Special note:*** Some marina operators will offer boating instructions and charter boat services. Care should be taken in this area as certain boating and charter fishing excursions are not covered by state workers' compensation coverage.

WAC 296-17A-3415 Classification 3415.

3415-00 Factory built housing dealers

Applies to establishments engaged in the sales and service of factory built housing units such as mobile/manufactured homes or modular homes. Work contemplated by this classification includes pick up of units from housing factory, set up of units at sales lot or customer locations, installation of skirting, aligning cabinets and doors, and touch up painting when performed by employees of an employer subject to this classification. This classification also includes parts department employees, sales employees who assist in duties described in this classification, and lot employees engaged in the maintenance of grounds or in the maintenance of factory built home units on display at the lot.

This classification excludes delivery of factory built home units and set up by contractor which is to be reported separately in classification 0517; employees involved in work such as, but not limited to, concrete work, electrical, plumbing, landscaping, and fence construction who are to be reported separately in the construction classification applicable to the work they are performing; and modular or mobile home sales personnel 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 note:*** Construction of separate out-buildings such as garages, carports, well houses and storage sheds which may be constructed in connection with a modular or mobile set up are excluded from this classification and are to be reported separately in the applicable construction classifications. Establishments engaged exclusively in the delivery of modular or mobile homes, but who are not involved in any aspect of the set-up of the structure, are to be reported separately in classification 1102.

WAC 296-17A-3501 Classification 3501.

3501-00 Brick or clay products, N.O.C: Manufacturing

Applies to establishments engaged in the manufacture of brick or clay products not covered by another classification (N.O.C.), such as, but not limited to, drainage or roofing tiles, building or paving bricks, wall copings, glazed or unglazed sewer or drain pipes or conduits, or similar products which are generally for industrial or construction use. Clay, which is any earth that forms a paste when added to water and hardens when heated, is widely used in making bricks and other products as described above. Brick is a molded rectangular block of clay, baked by the sun or in a kiln until hard. Similar products made of earthenware, which is a variety of coarse, porous baked clay, are included in this classification. To make bricks, clay is broken up by dry-pan grinders. After grinding, the particles pass through any one of several types of screens used for separating and grading. The mixture is fed through a pug mill to be cut and mixed then mixed with water to the desired consistency. After tempering, the pug mill extrudes a column of clay through a die, which shapes and determines the dimensions of the brick. A rotating wire cutter slices the column into proper thicknesses. Bricks are either machine molded or hand molded. The "green" bricks must be dried by sun and air, or in natural gas or electric-fired regulated kilns prior to firing. Firing dehydrates, oxidizes, and vitrifies the bricks. To make other products, clay is mixed with sand or shale, ground in a mixing machine and water is added. The liquid substance is mechanically poured into standard or specially shaped molds. All products are dried by natural warm air or steam heat. After removal from the molds, products are baked in kilns. If glazing is desired, salt is added to the kiln; the salt vaporizes and coats the products. To produce a greater degree of concentration, pressing or repressing operations may be performed, usually with hydraulic presses, subsequent to the actual formation of the products.

This classification excludes the production of raw materials which is to be reported separately in the applicable mining, quarrying or excavation classification; installation or erection of any products manufactured by establishments in this classification which is to be reported separately in the classification applicable to the type of construction or installation work being performed; the manufacture of household or decorative pottery items, including tile, which is to be reported separately in classification 3503; and the manufacture of statuary and ornamental items from concrete or plaster which is to be reported separately in classification 3509.

> ***Special note:*** Clays are generally mined by the open-pit method. After clay has been extracted, it may be stockpiled inside for use during inclement weather. In most cases, the manufacturing of brick takes place alongside the extraction site. Clay is delivered to the manufacturing site only when clay of a different characteristic is needed to blend with the "home" clay.

3501-01 Refractory products: Manufacturing

Applies to establishments engaged in the manufacture of refractory products such as, but not limited to, fireproofing tile or bricks, roofing tile, flue lining, boiler or stoker tiles, enameled bricks, retorts, kiln parts, or crucibles from refractory clays with or without other refractory materials. Refractory clays are resistant to heat. Refractory materials, such as alumina, silica, and magnesite, dolomite, bauxite, do not significantly deform or change chemically in high temperatures. Usually all types of refractory products are produced in the same plant. Clay and other materials are ground, screened and mixed with water in a mixing machine. The partly fluid substance is poured into molds to form the product. After removal of the forms, items are kiln dried. The enamels are vitreous coatings produced from solutions of chemicals, salt, lead oxide or tin, into which the brick is dipped. Enameled brick requires two or three kiln burns.

This classification excludes the production of raw materials which is to be reported separately in the applicable mining, quarrying or excavation classification; installation or erection of any products manufactured by establishments in this classification which is to be reported separately in the classification applicable to the type of construction or installation work being performed; the manufacture of household or decorative pottery items, including tile, which is to be reported separately in classification 3503; and manufacture of statuary and ornamental items from plaster or concrete which is to be reported separately in classification 3509.

WAC 296-17A-3503 Classification 3503.

3503-17 Pottery, earthenware, ceramics, porcelain or china: Manufacturing

Applies to establishments engaged in the manufacture of a wide variety of household or decorative items such as earthenware, pottery, ceramics, porcelain or china. Casting and throwing are the most common techniques. Other techniques include pressing, extrusion and sculpturing. Finished products include, but are not limited to, pots, bowls, dishes, plates, cups, cookie jars, vases, dolls, tobacco pipes, and novelty items. Materials include clay, sand, fluxing agents, paints, and glazing compounds. Machinery includes, but is not limited to, hand tools, potter's wheels, kilns, and plaster molds. In the casting method, clay is mixed with water and other additives until it is about the consistency of thick cream (called slip). The molds are closed shut and secured; then the slip is poured into them through a small hole at the top, and left in the mold to dry for a short time then poured out, leaving a hollow product to fire. In the throwing method, the clay mixture is placed on a potter's wheel and molded by hand as the wheel slowly turns. The pressing technique forces relatively dry clay into molds under substantial hydraulic pressure, which makes it hold its shape until fired. Extrusion forces a ribbon of clay through specially shaped dies, then it is cut with wire to create the final form. Sculpturing is hand carving wet clay to the desired dimensions. The resulting greenware from any method may be sanded, then further dried and fired in a small kiln. Most of the items will be glazed and refired several more times, depending on the desired end result. Prior to glazing, products may be decorated by hand painting designs on them. Most of the establishments in this classification are small shops that make the products they sell, either at their shop or occasionally at craft fairs. The teaching of classes and the incidental sale of ceramic and pottery making supplies or tools to home crafters is included within the scope of classification 3503-17. This classification includes establishments that only make molds by casting shapes in plaster, most of which they sell to ceramic shops for use in casting greenware.

This classification excludes the mining, digging or quarrying of raw materials which is to be reported separately in the applicable classification; manufacture of decorative tile which is to be reported separately in classification 3503-19; manufacture of brick or concrete products such as, but not limited to, brick or clay pipe and concrete tile which is to be reported separately in the classification applicable to the work being performed; and establishments whose primary business is the sale of supplies used for crafts or hobbies which are to be reported separately in classification 6309.

> ***Special note:*** Care must be taken when considering classifications 6309 or 3503. Classification 6309 is to be assigned to establishments whose primary business is the sale of supplies such as, but not limited to, ceramic and pottery making materials or tools. Classification 6309 does not cover the manufacture, fabrication or assembly of craft or hobby items for sale, but includes the teaching of classes and the assembly of an individual piece or two for display.

3503-19 Decorative tile: Manufacturing

Applies to establishments engaged in the manufacture of decorative tile from cement or various clay mixtures. Raw materials include clay, sawdust, straw, coal dust, sand, and glazing compounds. Machinery includes, but is not limited to, hand tools, hydraulic presses, automatic grinding and polishing machines, hand grinding and polishing stones and laps, batch mixers, molds, hand trucks, kiln ovens and steam curing rooms. Cement tiles are usually pressed on hydraulic presses, kept wet until cured, then ground to size with a diamond wheel and polished. To make cast clay tiles, clay is mixed with water and other ingredients, ground to desired fineness, screened, then poured into molds to dry. After drying, tiles are removed from molds and fired in a kiln oven, then glazed. Tile glaziers apply designs to bisque tile by hand or with a silk screen process, then glaze and fire it in a kiln one or more times. This classification includes the manufacture of decorative artificial rock or brick used as trimming around fireplaces, stoves, or on walls. To make artificial rock or brick, coloring is added to a mixture of cement and aggregate; the mixture is poured into molds. After the mixture has set, the piece is removed from the mold and cured.

This classification excludes the mining, digging or quarrying of the raw materials which is to be reported separately in the applicable classification; the manufacture of pottery, earthenware, ceramics, porcelain or china which is to be reported separately in classification 3503-17; and the manufacture of brick or concrete products such as brick or clay pipe and concrete blocks or stepping stones, drain tile, beams which is to be reported separately in the classification applicable to the work being performed.

3503-20 Stained or leaded glassware, N.O.C.: Manufacturing

Applies to establishments engaged in the manufacture of stained or leaded glassware not covered by another classification (N.O.C.) including, but not limited to, windows, tiffany style or plain glass lamp shades, terrariums, or decorative items such as aquariums, shadow boxes, mirror picture frames or figurines. Much artistic hand labor is involved in making stained glass items. Pattern paper, masking tape, kerosene, wire solder, putty, and H-lead cames (slender, grooved bars) are received from others. Individual pieces of a design are cut to pattern out of stained glass; pieces may be ground for a precision fit on an emery or diamond wheel. Individual segments are pressed into the channels of the lead came; joints are fluxed, soldered and putty is pushed into any open spaces between the glass and the cames. The finished piece is smoothed and cleaned with kerosene. While lead cames are more widely used, copper foil may be used instead of lead. Manufacturers may also paint on glass and fire it in a kiln; this is most often done for stained glass window insets. Employers subject to this classification may repair items such as stained glass windows. If the repair requires bent or shaped glass, they make a mold and heat the replacement glass in a kiln oven until it "slumps" or bends to the shape of the mold. Most manufacturers in this state purchase their stained glass from others; however, the manufacture of stained glass is contemplated within the scope of this classification. Raw materials such as, but not limited to, sand, soda ash, and metal oxides are melted in a furnace and the molten glass is either rolled into sheets by machine or blown into long balloon shapes that are slit open and flattened by reheating. Color may be added to the surface while it is still molten. Some incidental manufacturing of insulated glass, such as sandwiching leaded glass between two sheets of clear glass, is included within the scope of this classification, but production line manufacturing of insulated glass is to be reported separately in classification 1108. Most of the establishments in this classification are small shops that make the products they sell, either at their shop or occasionally at craft fairs. The teaching of classes and the incidental sale of supplies or tools used to make glassware items to home crafters is included within the scope of this classification.

This classification excludes the mining, digging or quarrying of raw materials which is to be reported separately in the applicable classification; establishments that manufacture optical goods or telescopes, or perform precision grinding of blank or rough lenses, which are to be reported separately in classification 6604; establishments engaged in etching, frosting, sandblasting, carving, grinding, and beveling glass which are to be reported separately in classification 1108; establishments engaged in melting or blowing glass which are to be reported separately in classification 3503-21; and establishments whose primary business is the sale of supplies used for crafts or hobbies which are to be reported separately in classification 6309.

> ***Special note:*** Care must be taken when considering classifications 6309 or 3503. Classification 6309 is to be assigned to establishments whose primary business is the sale of supplies such as, but not limited to, materials or tools used to make glassware items. Classification 6309 does not cover the manufacture, fabrication or assembly of craft or hobby items for sale, but includes teaching of classes and the assembly of an individual piece or two for display.

3503-21 Glassware, N.O.C.: Manufacturing; Melting, blowing, and forming hot glass

Applies to establishments engaged in manufacturing housewares, decorative and specialty items not covered by another classification (N.O.C.) from hot glass using methods that include melting, blowing, or forming. Items include, but are not limited to, tableware, bakeware, perfume bottles, candlestick holders, kerosene lamp chimneys, auto headlight lenses, radio insulators, doorknobs, paperweights, and ashtrays. Machinery includes, but is not limited to, hand tools, glass melting furnaces, annealing ovens, mixing machines, ball mills, glass cutting diamond saws, glass grinding wheels and discs, glass polishing laps, drill presses, steel cutting saws, arc and gas welders, forklifts, overhead cranes or hoists. Some shops make their glass from raw materials including oxides, volcanic ash, soda ash, silica sand, lime, phosphate, or borax which are received from outside sources. Others will heat glass chips (frit) in a furnace, and work the molten glass into decorative or functional shapes by molding or blowing. The molten glass is poured into molds to make products such as, but not limited to, heavy glass for special purpose windows up to about eight inches thick. Molten glass may also be poured into cold water to make "frit" which is either sold or used for further processing. The molten glass can also be formed in a mouth-blowing process or by semiautomatic blowing machines. A glass blowing process will usually have a helper working with each glass blower. The helper's duties include preliminary glass gathering and blowing, adding colored glass "ribbons" to the item being blown as the glassblower turns it, shaping items being blown with wooden or metal tools, and placing the blown object in an annealing oven to be reheated and cooled slowly to relieve internal stress in the glass. When glass reaches room temperature, it is often cut on diamond wheels or ground down and polished on a series of wheels, stones, and laps. This work is normally done under a continuous water bath which may include grinding or polishing compounds.

This classification excludes the mining, digging or quarrying of raw materials which is to be reported separately in the applicable classification; establishments engaged in manufacturing stained or leaded glassware which are to be reported separately in classification 3503-20; establishments that manufacture optical goods or telescopes, or perform precision grinding of blank or rough lenses, which are to be reported separately in classification 6604; and establishments engaged in etching, frosting, sandblasting, carving, grinding, and beveling glass which are to be reported separately in classification 1108.

3503-23 Agate or enamel ware: Manufacturing

Applies to establishments engaged in enameling or porcelainizing products they have made or products made by others. Enamel is defined as a vitreous, usually opaque, protective or decorative coating baked on metal. Enameled products vary widely, including but not limited to, signs, cookware, items made from ceramics or clay, stove parts, or small parts for automobiles, to sewer pipe, automobile manifolds, or irrigation water gauges. Machinery includes, but is not limited to, ball mills, silk screen equipment, blenders or mixers, scales, kilns, degreasing and acid etching tanks, spray guns, heaters, conveyors, and fork lifts. The enameling process is essentially the same regardless of the product. Ceramic balls and frit (small glass chips) are placed in the ball mill. (A ball mill is a metal drum lined with rubber.) As the drum rotates, the balls roll over the frit, gradually grinding it into powder. Some enameling shops purchase the powder ready-made. To obtain desired colors, various mixes of glaze powders are prepared and placed on 1" to 2" square metal chips and baked in a small kiln. When the formulas are ready for all colors required, the job goes to the production line. The object to be glazed is cleaned, degreased, and given an acid bath if necessary, then rinsed and dried. The enamel (or porcelain) glaze may be applied by hand, silk screened on, or sprayed on with a spray gun. After the coating has air-dried, the piece heated in a kiln to melt the ceramic powder and fuse it to the surface; then cooled. Items may require repeated coatings and firings.

This classification excludes the manufacture of enameled brick which is to be reported separately in classification 3501.

WAC 296-17A-3506 Classification 3506.

3506-02 Mobile crane and hoisting services; Rigging contractors, N.O.C.

Applies to establishments engaged in mobile crane and hoisting services and rigging contractors not covered by another classification (N.O.C.). There are many types of cranes and derricks, both stationary and nonstationary. A mobile crane is a tire-mounted machine for hoisting and moving heavy objects by cables attached to a moveable boom. Rigging consists of a system of ropes, chains, cables, or tackle used for support. Generally, these types of establishments respond to and service customer requests such as righting an overturned tractor trailer, hoisting a large bell, or placement of a satellite dish on top of a building. In addition, mobile crane businesses often maintain a variety of nonmobile cranes and derricks such as those used for construction of tall buildings or structures. This classification includes transporting of a nonmobile crane or derrick to and from a customer site, but excludes the set up or erection, operating, and disassembling of the unit.

This classification excludes the construction or erection of permanent nonmobile cranes (such as those permanently mounted at a manufacturing plant or seaport to load cargo) which are to be reported separately in classification 0508; and the set up, erection, operating, and disassembling of cranes, hoisting devices or rigging in connection with work covered under a construction classification which are to be reported separately in the construction classification applicable for the work being performed.

> ***Special note:*** This classification includes mobile crane and hoisting businesses when providing a service at a construction site such as lifting an air conditioning unit to a building top, and provided the crane operator is an employee of the crane and hoisting business.

3506-03 Concrete pump truck service

Applies to establishments engaged in concrete pump truck services, including the pump truck control box operator. A concrete pump truck is a large vehicle equipped with an adjustable boom spanning approximately 65' in length equipped with a flexible 4" hose running alongside the boom. This type of vehicle is different from a concrete ready mix truck which mixes the concrete in a rotating or revolving drum prior to arriving at the project site and discharges the mix with use of a metal shoot. A concrete pump truck is designed to pump concrete into areas which are difficult for a concrete ready mix truck to reach such as a tall retaining wall, the foundation of a building or structure many feet below ground level, or into an area with limited access. Concrete is fed into the bed of the pump truck (usually by a ready mix concrete truck). The driver of the pump truck also operates the control box which adjusts the boom and amount of concrete mix to discharge. The control box operator receives instructions from a construction worker overseeing the concrete pour.

This classification excludes ready mix concrete dealers who deliver concrete who are to be reported separately in classification 3101 and all other concrete construction activities occurring at the project site which are to be reported separately in the classification applicable to the construction work being performed.

> ***Special note:*** This classification is limited to the concrete pump truck driver and operation of the control box. Construction workers at the project site, such as workers who are positioning and repositioning the end of the boom which discharges concrete, or workers who provide instructions with use of a headset to the control box operator, or workers who are spreading the concrete as it is poured, are to be reported separately in the classification applicable to the construction work being performed.

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:

- Cornices;
- Countertops;
- Grills;
- Lawn and garden furniture;
- Patio and blocks and stepping stones;
- Planters and fountains.

Materials 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, carved by hand; some may be painted with designs or coated with a clear finish. 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;
- 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.

WAC 296-17A-3510 Classification 3510.

3510-02 Plastics: Artificial marble manufacturing

Applies to establishments engaged in the manufacture of plastic articles by molding a calcium carbonate material mixed with feed stock, a catalyst and dyes which are purchased from outside sources. When this material solidifies it resembles marble, and is used to make counter tops, sinks, novelty items such as, but not limited to, soap dishes, clock cases, and statues. Raw materials are mixed in large mixers until it has the consistency of bread dough. A release agent is sprayed onto empty molds so the finished items can be easily removed after they are set; then the mixture is poured directly into molds, placed into molds by hand, or forced

into molds under pressure. The materials are cured at room temperature or with moderate heat (up to 140 degrees F). When the material has hardened, items are removed from the molds and trimmed, sanded or otherwise finished. Sanding may be done with power rotary sanders which create clouds of dust and require the use of respirators.

This classification excludes establishments engaged in the manufacture of a plastic product by any other method which are to be reported separately in the appropriate classification; establishments engaged in the manufacture of graphite composite goods which are to be reported separately in classification 3510-08; and the manufacture of fiberglass goods which are to be reported separately in classification 3511.

3510-03 Plastics: Extrusion, blow molding

Applies to establishments engaged in the manufacture of plastic articles by blow molding or extruding. Processes vary, but all usually require the heating and melting of feed stock and mixing of other additives purchased from outside sources. Extrusion involves forcing material through dies; blow molding blows a bubble of plastic into the air and processes it through machinery, or forms an object in a mold by blowing air and material into it. Plastic items such as containers for milk, motor oil, bleach, or other liquids are typically made with a blow molding process, which is a fast, high volume operation. A bubble of molten plastic is blown into a mold and expanded to the shape of the mold with compressed air. The mold is kept cool with a liquid coolant that circulates through its cavities; when hot plastic is pressed against the mold, it cools and hardens in seconds. Sheets of plastic film are usually made by extruding a tube of hot plastic, expanding it with air pressure, then passing it through a series of rollers and cutters which roll it flat and cut it into two separate sheets. Plastic film is used for making plastic bags and other products. This classification includes the manufacture of plastic bags when the extrusion of plastic sheets is performed by employees of the plastic bag manufacturer. Other extrusion processes are used in the manufacture of window frame molding, gutters, pipe, and similar items.

This classification excludes establishments engaged in the manufacture of a plastic product by any other method which are to be reported separately in the appropriate classification; establishments engaged in the manufacture of graphite composite goods which are to be reported separately in classification 3510-08; and the manufacture fiberglass goods which are to be reported separately in classification 3511.

3510-04 Plastics: Vacuum forming

Applies to establishments engaged in the manufacture of plastic goods through a vacuum forming process. Articles manufactured by this method include, but are not limited to, signs, display stands, windshields for boats and motorcycles, boat paddles, skylight windows, trays for packaging food or other items. Sheet goods are heated in an oven or in the molding area, and a vacuum is pulled on the mold, sucking the plastic in to conform to the shape of the mold. Items produced by this method harden and cool in a few minutes. In other techniques, liquid plastic is poured into a mold, a seal of mylar plastic is placed over it, then a vacuum is pulled on the mold forming the liquid to the mold. This method produces a smooth, glossy surface similar to those produced by injection molding, but without the high-cost machinery. For either method, once the plastic material hardens, the "flashing" (excess plastic) is trimmed from the formed article. This is called "deflashing" and may be done with a hand-held knife, a router, or a lathe. There is some assembly in certain manufacturing operations such as attaching components with screws, rivets, bolts, or glue, which is incidental to the manufacturing process and is included in the classification.

This classification excludes establishments engaged in the manufacture of a plastic product by any other method which are to be reported separately in the appropriate classification; establishments engaged in the manufacture of graphite composite goods which are to be reported separately in classification 3510-08; and establishments engaged in the manufacture of fiberglass goods which are to be reported separately in classification 3511.

Special note: The painting or lettering of signs is included in the plastic goods manufacturing classification when done by employees of an employer making signs. Establishments that purchase premanufactured plastic "mediums" from others, then paint lettering or designs or attach vinyl lettering to them in their own shops are to be reported separately in classification 4109.

3510-05 Plastics: Foam molding, rotary molding, liquid molding

Applies to establishments engaged in the manufacture of plastic goods through foam molding, rotary molding or liquid molding processes. Raw materials, which may be received in barrels, drums, or rail cars, include, but are not limited to, small plastic beads, powder, pellets or liquids, and foaming agents. Establishments in this classification will frequently employ laboratory employees such as chemists or chemical engineers to formulate their own plastic compounds to meet specifications as to rigidity, flexibility, or fire retardation. Liquid polymer is mixed with one or more ingredients, in some cases including a foaming agent, then heated to control the foaming action. It may be forced through pipes or hoses from a dispensing machine into the mold, or workers may carry it in buckets from the mixing pot and pour it into the molds. The top of the mold is put in place and secured. Heat and air pressure is applied inside the mold, which causes the foam to rise and form the shape of the object being made. Workers may wear respirator masks during this phase. The mold may be lined with vinyl or other fabric, or wire frames may be placed inside the molds when making items such as armrests, cushions, dashboards for vehicles, boats, or aircraft. Goods usually set overnight, then the flashing (excess plastic) is trimmed off. Liquid plastic, such as urethane, without a foaming agent, is also used to make products that are extremely tough. Products made from this type of liquid mixture include, but are not limited to, parts for aircraft or industrial machinery. Liquid mixtures are poured into molds and cured in ovens. Styrofoam products such as, but not limited to cups or plates, packaging materials are made from small styrofoam beads that are expanded by heating, then forced or blown into a mold and heat-expanded to form the product. Logos or brand names may be printed onto the products with a special offset press. Rotary molding is used for large hollow items like garbage cans or buckets. Plastic powder, mixed with color, is poured into molds; molds are closed and moved on a rotating arm through a large oven in a tumbling action while the mold heats. The plastic powder sticks to the inside of the mold and melts. The mold is removed from the oven while still tumbling, and air and/or water cooled. Finished products are then removed from the molds.

This classification excludes establishments engaged in the manufacture of a plastic product by any other method which is to be reported separately in the appropriate classification; establishments engaged in the manufacture of graphite composite goods which are to be reported separately in classification 3510-08; and the manufacture of fiberglass goods which are to be reported separately in classification 3511.

3510-06 Plastics: Injection molding

Applies to establishments engaged in the manufacture of plastic goods through an injection molding process. Articles made by injection molding range widely; they include, but are not limited to, key chain holders, writing pens, combs, medicine bottles, novelty items, sporting goods, and cargo baskets for industrial use. The size of injection molding machines ranges widely, depending on the products being made. Raw materials, which are usually in the form of tiny plastic beads, are received from outside sources in barrels, drums or rail cars. The pellets are placed in a dryer to remove any moisture, then fed through a hopper on the injection molding machine into an air-free chamber where they are melted at high temperatures, then forced with an auger-type screw, ram piston or similar device, into the mold. The mold is cooled by a coolant to allow the plastic to solidify rapidly. When solidified, the item is ejected from the mold by air pressure, hydraulics, or a mechanical ram. Items may be trimmed, polished, assembled, plated, or otherwise finished. Establishments in this classification may make molds for their own use, or the customer brings molds for specific items they order. The manufacture or repair of their own or their customer's molds is included within the scope of this classification when done by employees of an employer subject to this classification.

This classification excludes establishments engaged in the manufacture of a plastic product by any other method which are to be reported separately in the appropriate classification; establishments engaged in the

manufacture of graphite composite goods which are to be reported separately in classification 3510-08; and the manufacture of fiberglass goods which are to be reported separately in classification 3511.

3510-07 Plastics: Manufacture, N.O.C.

Applies to establishments engaged in the manufacture of plastic goods not covered by another classification (N.O.C.) using several of the operations described in the other plastics manufacturing classifications, but not having one predominate process. This classification could include the application of fiberglass resins with a brushing or spreading technique (sometimes referred to as "lay-up"). In the lay-up method, fabric is fitted over molds, then layers of fiberglass resins, hardeners, and fillers are applied over the fabric with a brush or trowel. In some applications, a thin foam material is fitted into a mold, then covered with fiberglass resins and hardeners; when the product is removed from the mold, the other side is coated, producing an exceptionally strong, lightweight product. Once removed from the molds, items are heated in ovens to harden and set. This classification also includes establishments that make pellets (feed stock) from recyclable plastic goods. Scraps or recyclable goods are ground or pulverized, then formed into pellets which can be used again in manufacturing processes, or further processed into oil by other manufacturers.

This classification excludes establishments engaged in the manufacture of a plastic product by any other method which are to be reported separately in the appropriate classification; establishments engaged in the manufacture of graphite composite goods which are to be reported separately in classification 3510-08; and establishments engaged in the manufacture of fiberglass goods which are to be reported separately in classification 3511.

> ***Special notes:*** When the manufacture of plastic goods includes any fiberglass work using the spraying technique with a chopper gun, the entire operation is to be reported separately in classification 3511. Incidental hand brushing or troweling of fiberglass resins or epoxy over a fabric or foam material, is sometimes an integral part of manufacturing processes covered under other manufacturing classifications. A review of the manufacturing process must be made to determine the proper classification applicable to that manufacturing process.

3510-08 Graphite composite goods: Manufacturing

Applies to establishments engaged in the manufacture of fiber reinforced plastic goods. Products manufactured by establishments subject to this classification include, but are not limited to, golf club shafts, fishing poles and rod blanks, garden carts, hose reels, wind board sail masts, bicycle frames, tennis racquets, snow skis and auto parts. While the classification specifies graphite composite goods, other fiber reinforced plastics are used to make similar products and are covered by this classification. Graphite composites are also known as carbon reinforced composites. Irrespective of the product made, the processes used to produce the end products are similar. For example, the making of tube-like products such as, but not limited to, golf shafts, wind board sail masts, and fishing poles, consists of cutting a fabric-like material which is purchased from others to the specified dimension needed to make the product; rolling the material onto a mandrel (rod) or wrapping the material around a mold; securing the fabric material with a plastic (cellophane) tape; curing the product in an oven; removing the cellophane wrap; removing the mandrel or mold; sanding the product to remove the lines left by the cello wrap; and applying the finish.

This classification excludes the manufacture of nonfiber reinforced plastic goods or products which are to be reported separately in classification 3510 as applicable; fiberglass reinforced goods or products which are to be reported separately in classification 3511; and plastic goods manufacturing from premanufactured components including the cutting, bending and milling of plastic which are to be reported separately in classification 3512.

> ***Special note:*** Care should be taken when encountering the term "graphite composite." Graphite is a material common to many products such as, but not limited to, lead pencils, paints, lubricants and protective coatings, none of which are covered by classification 3510.

WAC 296-17A-3511 Classification 3511.

3511-02 Fiberglass goods: Manufacturing, N.O.C.

Applies to establishments engaged in the manufacture of a wide variety of fiberglass goods not covered by another classification (N.O.C.) including, but not limited to, hot tubs, swimming or wading pools, boat hulls, chair frames, doors, fish tanks, satellite dishes, tanks, display carts, signs, industrial equipment, pick up canopies, and auto body parts such as fenders, hoods, or visors. "Fiberglass" is a composite material consisting of glass fibers in resin; it is applied over or into molds by spraying, brushing, or spreading. Materials include, but are not limited to, resin (usually received in barrels), liquid hardeners, fiberglass ribbon, and molds. Before a mold is used it is sprayed with a release agent so the item is more easily removed. In the spraying technique, resin is sprayed with compressed air gun through a "chopper gun" into the mold, while a "ribbon" of fiberglass is simultaneously fed through a razor cutter which chops it into short lengths and blows it into the mold. Because the hardeners cause the material to "set" in a short period of time, the spraying is done rapidly. Once the desired thickness is attained, the material is left in the mold until completely set and cured, then removed. Spraying and chopping the fiberglass in this method causes a substantial amount of debris in the air, so workers usually wear respirator masks. There are many finishing techniques, such as smoothing the sprayed fiberglass with a hand-held rubber roller, applying various materials such as "gel" or "vinyl" to produce a glossy surface, joining parts to make very large items, attaching hardware, all of which are included within the scope of this classification when done by employees of an employer having operations subject to this classification.

This classification excludes establishments engaged in the manufacture of plastic items by blow molding or extrusion, vacuum forming, foam, rotary, or liquid molding, or injection molding, and establishments engaged in the manufacture of artificial marble items or graphite composite goods, which are to be reported separately in classification 3510; establishments engaged in the cutting, milling, bending, heating and shaping of hard plastic goods which are to be reported separately in classification 3512; and establishments engaged in the manufacture of auto body parts from materials other than fiberglass which are to be reported separately in the classification applicable to the materials and the processes being used.

> ***Special note:*** Mold making for their own production is included within the scope of this classification when done by employees of an employer subject to this classification. Molds are usually made of wood; they are smoothed and shaped with a filler, like auto body putty, then coated with fiberglass.

WAC 296-17A-3512 Classification 3512.

3512-02 Plastic goods: Manufacturing Cutting, milling or bending

Applies to establishments engaged in the manufacture of a variety of plastic goods from premanufactured components such as sheets, rods, or tubes by cutting, milling, or bending. Products include, but are not limited to, display stands, racks, dispensers for snack food items, vinyl windows and sashes, fiberglass panels used for aircraft or recreational vehicle interiors, and signs. Essentially anything that can be done with wood can be done with plastic, so shops in this classification usually resemble a cabinet or woodworking shop. They use the same type of tools such as, but not limited to, saws, routers, planers, and grinders, to cut or mill the plastic goods. To bend plastic material, it is first heated in an oven or with a torch, then bent to shape. Buffers are used for polishing, or the pieces may be flame polished (heated with a gas torch). Products may be formed by joining pieces with glue, hardware or other fasteners.

This classification excludes establishments engaged in the manufacture of plastic items by blow molding, extrusion, vacuum forming, foam, rotary, or liquid molding, or injection molding, and establishments engaged in the manufacture of artificial marble items or graphite composite goods, which are to be reported separately in classification 3510; establishments engaged in the manufacture of fiberglass goods which are to be reported separately in classification 3511; and sign manufacturers that purchase precut plastic backings from others, then paint lettering or designs or attach vinyl lettering to them in their own shops which are to be reported separately in classification 4109.

Special note: The cutting, milling, or bending of plastic goods incidental to the manufacturing process for products made from wood, metal or other materials is included in the classification applicable to those manufacturing processes.

WAC 296-17A-3513 Classification 3513.

3513-00 Rubber goods, N.O.C.: Manufacturing

Applies to establishments engaged in manufacturing rubber goods not covered by another classification (N.O.C.) from natural or synthetic rubber which may be hard, soft, or liquid. Products manufactured in this classification include a wide variety of items such as, but not limited to, gaskets, seals, floor tiles, O-rings, hoses, belts, rubber bands, foam rubber cushions or pads, sponge rubber novelties, shoe parts, floor mats, interior pieces for computer circuit boards, and latex rubber goods such as gloves. Establishments in this classification also mix and compound rubber for sale to tire dealers that recap or retread tires. This classification includes establishments that manufacture rubber tires, or that shred used tires or other rubber products. Used rubber is run through granulators or rotary shearers that shred it to small pieces. Shredded material can be used as filler for asphalt for running tracks, or mixed with coal for fuel in industrial plants or further processed into oil. This classification also includes establishments that use heavy machinery to cut used tires into large pieces which are then formed into bumpers for boats, loading docks or similar items. Manufacturing processes include washing, mixing, rolling, extruding, calendaring, molding, and curing, all of which cause chemical reactions to the rubber until it reaches the desired "property or state". Vulcanization, which improves the strength, resiliency and odor of rubber by combining it with sulfur or other additives in the presence of heat and pressure, occurs in various stages of manufacturing processes. Machinery includes but is not limited to: Shearer: Cuts bulk rubber into strips or chunks. Extruder: Mixes and heats pieces of rubber to high temperature, then forces the mixture out through dies, forming it into "ropes." (O-rings are made with extruded ropes.) Rubber mill: Has two heavy rollers (each about 1 foot diameter) that spin towards each other; the friction of the spinning rollers causes heat. Strips of raw rubber and dry chemicals are fed into the rollers where they are mashed and pressed, forming it into different grades or densities. The rubber emerges from the mill in flat, pliable strips, ready for further treatments. Calendar: Passes rubber through more rollers which work it to a smooth, even, glossy finish. Hydraulic steam press: There are several types of molding which involve placing strips of the rubber after it has been milled and rolled into cast iron molds. The molds are inserted into a press where heat and pressure are applied until the rubber is molded to desired shape, then removed and cooled. Injection mold press: Rubber is shot into the cavity of the molds, and the press heats it to an almost liquid form, then it becomes stable. A vacuum pump sucks air from the molds to form the product. Deflasher machine: Resembles a clothes dryer with a basket inside; used to remove flashing (the excess rubber that has squeezed out of the mold during forming). Molded items are placed in the basket; nylon pellets are added to the machine. As the machine spins, the pellets beat the flashing from the molded pieces. Flashing is sometimes trimmed by hand with exacto knives or smoothed on grinders. Curing oven: The final step for most processes which dries and sets the rubber. Establishments subject to this classification may also make some products by cutting and gluing premanufactured materials. If any rubber molding is performed, the entire operation is to be covered under this classification.

This classification excludes establishments engaged in the manufacture of rubber goods by cutting and gluing premanufactured rubber or composite sheets (no molding) which are to be reported separately in classification 3802; tire dump operations which are to be reported separately in classification 4305; and the manufacture of synthetic rubber and the "advanced recycling" of shredded tires or rubber which is to be reported separately in classification 3407.

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, 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 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 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. 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-3603 Classification 3603.

3603-10 Furniture stripping and refinishing; metal plating or polishing, rustproofing, N.O.C.

Applies to establishments engaged in stripping and refinishing wood or metal furniture, or metal plating (a coating of metal on an object), polishing, and rustproofing that is not covered by another classification (N.O.C.). Furniture refinishing contemplated by this classification includes, but is not limited to, preparing articles for finishing or refinishing by dipping in chemical solutions/acid baths to remove the old finish or dirt, sanding and wire brushing as needed, thoroughly removing all residues, applying new finish by brushing, rolling, spraying or dipping, air or oven drying, and any appropriate finish work such as waxing, polishing and buffing when done by employees of an employer having operations subject to this classification. Metal plating contemplated by this classification may be done by dipping in hot solution or spraying with a very high pressure, heated gun. Electroless plating is another type of dipping process which can be used to plate metals, plastics, and other materials by first preparing the surface with a chemical to ensure adhesion of the metal plating material. Rustproofing, as contemplated by this classification, is usually applied by dipping or spraying. Plated items may be finished by lacquering and polishing. Polishing may also be conducted as a separate contract on metal and nonmetal items.

This classification excludes furniture finishing/refinishing done in conjunction with manufacturing or repair which is to be reported separately in classification 2905; metal plating, polishing, rustproofing and finishing done in conjunction with manufacturing of metal or a metal product which is to be reported separately as applicable to the product; undercoating of automobiles or other vehicles which is to be reported separately in classification 3411; metal plating done by an electrolytic method and rustproofing by anodizing method which are to be reported separately in classification 3603-11.

3603-11 Electroplating and detinning, N.O.C.

Applies to establishments engaged in providing electroplating or detinning services that are not covered by another classification (N.O.C.). Work contemplated by this classification includes, but is not limited to, preparing items by dipping in chemical solution/acid baths to remove old finish or dirt, sanding and wire brushing as needed, removing all residues thoroughly, electroplating to create the new finish, air or oven drying, any appropriate finish work such as polishing and buffing, and electrolytic or chemical baths for detinning processes, when done by employees of an employer having operations subject to this classification. Electroplating (including galvanizing and tinning) to achieve a protective or decorative coating is done by immersing the metal object in a solution which contains the desired metallic particles (metals commonly used are gold, silver, nickel, zinc and chromium) and passing an electric charge through the solution which causes the metal particles to adhere to the object being plated. Typical items plated include, but are not limited to, jewelry, plumbing hardware and components, silverware, eyeglass frames, medical instruments, and various specialized industrial components of any size. Plated items may be polished and lacquered as part of the finishing process. This classification includes anodizing to rustproof aluminum and some aluminum alloys by immersion in an acid bath and applying an electric charge to the metal which causes the finish to form on it. Detinning is the process of recovering tin from tin plated scrap. The "chemical process" involves using caustics and an oxidizing agent which causes the tin to separate from the metal it was plated to. A variation of

this method introduces electrolysis to achieve a purer reclamation. The "chlorine process" uses chlorine applied under pressure to dissolve the tin and separate it from the tin plated scrap.

This classification excludes any electroplating or rustproofing by electrolytic methods done in conjunction with the manufacturing of metal or a metal product which is to be reported separately as applicable to the product; metal plating, polishing or rustproofing not using electrolytic methods which is to be reported separately in classification 3603-10; galvanizing or tinning done by hot dip process which is to be reported separately in classification 3604; and any detinning not done by a specialty shop as described above.

3603-12 Painting in shop, N.O.C.

Applies to establishments engaged in providing painting services at their shop, that are not covered by another classification (N.O.C.). This includes painting wood, metal, plastic, glass or other items. Customers include manufacturers, cabinetmakers or millwork manufacturers who do not do their own finish painting/staining/varnishing, or individuals who need only one item painted. Work contemplated by this classification includes, but is not limited to, preparing items for finishing by cleaning, sanding and wire brushing as needed, applying new finish by brushing, rolling, spraying or dipping, air or oven drying, and any appropriate finish work such as waxing, polishing and buffing when done by employees of an employer having operations subject to this classification. This classification includes application of nonmetallic coatings by dipping (such as nonstick surfaces) and painting with an electrostatic paint gun.

This classification excludes sign painting when done by establishments who do not manufacture the sign, which is to be reported separately in classification 4109; any painting done in conjunction with the manufacture of a sign which is to be reported separately in classification 2903, 3402, 3503 or 3510 as applicable; painting done in conjunction with the repair of an exterior sign which is to be reported separately in classification 0403; furniture stripping and refinishing services which are to be reported in classification 3603-10; furniture finishing done in conjunction with manufacturing or repair which is to be reported separately in classification 2905; automobile painting which is to be reported separately in classification 3412; the permanent yard or shop of a painting contractor which is to be reported separately in classification 5206 provided the conditions set forth in WAC 296-17A-5206 have been met; and the painting/staining/varnishing of any item done in conjunction with the manufacturing of that item which is to be reported separately as applicable to the product.

WAC 296-17A-3604 Classification 3604.

3604-16 Galvanizing or tinning - Not electrolytic, N.O.C.

Applies to establishments engaged in providing galvanizing or tinning services, not using an electrolytic method, that are not covered by another classification (N.O.C.). This process uses molten zinc or tin dip to coat metals to deter corrosion (galvanizing) and tarnish (tinning). The process is used on all types of metal products from hand tools to automobile body parts and pieces of machinery. Work contemplated by this classification includes, but is not limited to, preparing metal by cleaning and washing in an acid solution, flushing with clean water, dipping in a metallic solution, immersion in the molten zinc or tin, and draining and/or blowing away the excess to achieve a smooth finish before cooling.

This classification excludes galvanizing or tinning using an electrolytic process which is to be reported separately in classification 3603-11 and any galvanizing or tinning operations conducted in conjunction with a metal or metal product manufacturing operation which is to be reported separately as appropriate to the product.

WAC 296-17A-3605 Classification 3605.

3605-28 Truck: Manufacturing or assembly

Applies to establishments engaged in the manufacture or assembly of complete trucks. Truck manufacturers subject to this classification are the nonpassenger type vehicles such as semi-trucks. These establishments may manufacture the chassis, body and other truck components or they may purchase any of these items from other manufacturers and simply assemble the trucks. Usually they will purchase the axle assemblies, transmissions, electrical and cooling systems, and steering gears from others. The determining factor to assign this classification is that they do the final assembly of the various components to make the truck operational.

This classification excludes auto or passenger vehicle manufacturing including pick-up trucks which is to be reported separately in classification 3402; truck component manufacturing which is to be reported separately in the appropriate manufacturing classification; and semi-truck repair and service centers which are to be reported separately in classification 6409.

WAC 296-17A-3701 Classification 3701.

3701-03 Ammonia, nitrogen and ammonium nitrate: Manufacturing

Applies to establishments engaged in the manufacture of ammonia, nitrogen and ammonium nitrate. Ammonia is a colorless gas used as a component in fertilizer, medicines and cleaning compounds manufacturing. The manufacturing process involves combining hydrogen and nitrogen gases with a catalyst which causes a reaction between the two gases when heated in a generator. Ammonium nitrate is a crystalline compound used mainly in fertilizers, explosives and propellants. The manufacturing process involves combining ammonia and nitric acid in a reactor. Nitrogen is a colorless gas that is obtained from the air and processed by compressing air in a pressurized tank, removing impurities, and separating nitrogen and oxygen through heating.

3701-04 Nitrate recovery from X-ray and photo films

Applies to establishments engaged in recovering nitrate or silver from X-ray and photo films. The recovery process involves placing the films in developing solutions, ionizing the solution and separating the elements.

3701-05 Dye and chemicals: Manufacturing

Applies to establishments engaged in the manufacture of all types of dyes and in the manufacture of dyes and chemicals that are used exclusively for tinting candles. Organic and inorganic compounds such as, but not limited to, phenols, alcohols, caustics, acids, salts and gases are used in the manufacturing process. Manufacturing methods include, but are not limited to, weighing raw materials to specifications and pumping them into vats where they are heated, agitated and cooled. They are then filtered through presses, dried in ovens, ground into a powder, and then packaged. Liquid or paste forms of dye go through the same process with the exception of the drying and grinding operations.

3701-06 Chemicals, N.O.C.: Manufacturing by nitration, alkylation and oxidation processes

Applies to establishments engaged in the manufacture of chemicals not covered by another classification (N.O.C.) using a nitration, alkylation or oxidation process. Nitration involves the combining of nitrate with an organic compound to produce nitrobenzenes used in solvents, fertilizers and acids. Alkylation involves combining alkyls with other substances to form products used in the production of paper pulp, hard soap and petroleum products. Oxidation involves the combining of oxygen with other substances to produce products such as, but not limited to, hydrogen peroxide, protective metal coatings, and pharmaceutical preparations.

This classification excludes the manufacture of ammonia or nitrogen which is to be reported separately in classification 3701-03 and the manufacture of oxygen, hydrogen, acetylene gas, carbonic acid gas, or acids which is to be reported separately in classification 3701-10.

3701-07 Chemical mixing, blending and repackaging only: Fireworks manufacturing

Applies to establishments engaged exclusively in mixing, blending or repackaging chemicals; it does not apply to the manufacture of ingredients for the mixing operation. The product may be mixed by hand or through a mechanical process. The equipment used by establishments covered by this classification is limited to storage tanks, mixing or blending screens and vats, filling and packaging machines and miscellaneous equipment such as fork lifts and trucks. Fireworks are assembled by hand and using hand operated tools.

This classification excludes establishments involved in more than a mixing, blending or repackaging operation which are to be reported separately in the appropriate chemical manufacturing classification, and technicians who set up and carry out fireworks displays who are to be reported separately in classification 6207.

3701-08 Cosmetics: Manufacturing

Applies to establishments engaged in the manufacture of cosmetics such as, but not limited to, soap, shampoo, hair conditioners, skin moisturizers, baby powder, lipstick, nail polish, bath oil, bath salts, and various personal care creams, gels or lotions. The process involves the mixing of premanufactured ingredients, using equipment such as storage tanks, mixers, heating devices, bottling/packaging/labeling equipment, and laboratory equipment for product development and quality control.

This classification excludes the manufacturing of the ingredients used in the mixing of the cosmetics.

3701-09 Drug, medicine, or pharmaceutical preparation: Manufacturing

Applies to establishments engaged in the manufacture of pharmaceuticals including drugs, medicines, and preparations such as, but not limited to, tablets, pills, ointments, liquids, and powders. Processes contemplated by this classification include mixing or blending of the base medicinal ingredients and additives such as, but not limited to, sugars, starches, flavorings, and waxes used for coating tablets. Compounds are then pulverized, distilled, heated and/or dried.

This classification excludes the manufacture or harvest of the ingredients used in the manufacture of the pharmaceuticals.

3701-10 Oxygen, hydrogen, acetylene gas, carbonic acid gas: Manufacturing

Applies to establishments engaged in the manufacture of oxygen, hydrogen, acetylene gas, carbonic acid gas, dry ice, or acid. The manufacture of oxygen and hydrogen involves the recovery of these gaseous elements from the air by compression, expansion and cooling operations until it liquefies. The liquid air then goes to a fractionator where the oxygen is separated from the hydrogen along with other gases such as neon and helium. Acetylene is a highly flammable but nontoxic gas that is manufactured by reacting calcium carbide with water in a pressure generator which combines carbon and lime to form the end product. Carbonic acid gas, also know as phenol, is a caustic poisonous gas used in manufacturing resins, plastics, and disinfectants. The manufacture of phenol involves a compression and refrigeration process.

3701-11 Alcohol: Manufacturing, distilling, N.O.C.

Applies to establishments engaged in manufacturing or distilling nonspirituous alcohol not covered by another classification (N.O.C.). Types of alcohol include, but are not limited to, methanol (wood alcohol), ethanol (grain alcohol) or denatured alcohol (combination of methanol and ethanol). Products produced include, but are not limited to, solvents, processing materials, germicides, antiseptics, or materials intended to be used as an ingredient in other products such as varnish and shellac. The processes for the production are varied depending on the type of alcohol and end product but all use a distillation process which involves the heating of liquids and subsequent condensation of vapors to purify or separate a substance contained in the original wood or grain product.

This classification excludes the manufacture of spirituous liquor which is to be reported separately in classification 3702 and gasohol distilling or refining which is to be reported separately in classification 3407.

3701-13 Polish, dressing, or ink: Manufacturing

Applies to establishments engaged in the manufacture of polish, dressings, or ink. Polish and dressing products include, but are not limited to, polish or dressings for shoes, leather, furniture, automobiles or metal. The ingredients and processes for polish and dressing manufacturing vary, depending on the end product. Typical ingredients include but are not limited to oils, waxes, resins, detergents, methanol, solvents, water and coloring. The process may involve a simple mixing operation or a more involved process involving heating or cooking and molding into a cake or stick form. Typical equipment includes, but is not limited to, weighing and measuring scales, mixers, stoves, molding apparatus, automatic filling, labeling, wrapping and packaging machines. Ink manufacturing covers all types of ink including, but not limited to, newspaper, book, magazine, and writing ink. The process involves the cooking of oils and resins which produces a resin. Pigments and dryers are blended into the resin mixture and diluted to proper consistency.

This classification excludes the manufacture of candles, crayons, and adhesives which is to be reported separately in classification 3701-25.

3701-14 Extract: Manufacturing, including distillation of essential oils

Applies to establishments engaged in the manufacture of extract including the distillation of essential oils. Extracts are concentrated forms of an essential component of a food or a plant. Extracts include, but are not limited to, flavorings, perfume oils, sachet powders, ingredients for skin conditioners and hop extracts used in the brewing of beer. The process involves extracting flavorings or oils from various plants, herbs or fruit peelings by pressing, cooking, steaming or distillation. The extracts may be mixed or blended with other extracts for strength, consistency or color and are then bottled or canned. Typical equipment includes, but is not limited to, steam cookers, presses, distillation apparatus, filters, grinders, tanks, vats and filling, packaging and labeling machines.

This classification excludes perfume manufacturing which is to be reported separately in classification 3701-15; mint distilling which is to be reported separately in classification 3701-17; and hop pellet manufacturing which is to be reported separately in classification 2101.

3701-15 Perfume: Manufacturing, including distillation of essential oils

Applies to establishments engaged in the manufacture of perfumes including the distillation of essential oils. Perfumes may be used as a personal fragrance or by other manufacturers such as in the making of scented candles. The process typically involves the distillation, cooking, grinding, compounding, drying, blending, or liquidizing of ingredients. These ingredients may include, but not be limited to, extracts, oils, colors and binders.

This classification excludes the manufacture of candles which is to be reported separately in classification 3701-25.

3701-17 Mint distilling

Applies to establishments engaged in the distillation of mint. The process may begin with mint oil that is purchased from others or with the distillation of the mint leaves into mint oil. The mint leaves are chopped and blown into a mint steamer which lifts the moisture and oils from the mint. The resultant steam then goes through a series of condensation lines. Water is added to force the oil to the top of the liquid. The mint oil is heated for purification and to lessen the fragrance. Various mint oils may then be blended together to produce different types such as spearmint and peppermint. The product is then packaged in stainless steel or epoxy lined barrels.

This classification excludes the raising and harvesting of mint which is to be reported separately in classification 4811.

3701-20 Salt, borax or potash producing or refining

Applies to establishments engaged in the production of or refining of salt, borax or potash. This classification includes the manufacture of common salt used in chemical and food processing, borax which is used in the manufacture of glass, glazes, soap, and boric acid, and potash which is used in fertilizer. Salt ores received from others are dissolved in water to produce a brine of the desired concentration. It is refined into common salt by adding caustic soda and soda ash. Potash is refined by adding an amine to the brine which causes the salts to float to the surface where they are skimmed off. Borax is made by separating it from the potash by a rapid cooling process. All three of these products are then fully evaporated by heating in a partial vacuum to produce crystals or granules which are then dried.

This classification excludes the production of raw materials used in the manufacture of these products.

3701-21 Serum, antitoxin or virus: Manufacturing

Applies to establishments engaged in the manufacture of serums, antitoxins, or viruses. The process involves considerable microscopic laboratory work as well as working with animals. The animals are injected with bacteria and viruses, periodically bled and eventually killed. The killing of the animals is included in this classification as it is incidental and necessary to perform the operation to extract the serum from the glands and to separate the red blood cells from the blood.

This classification excludes the manufacture of other drugs or medicines which are to be reported separately in classification 3701-09.

3701-22 Paint, varnish or lacquer: Manufacturing

Applies to establishments engaged in the manufacture of paint, varnish, lacquer, enamel, shellac, paint removers and thinners. The paint manufacturing process involves a series of mixing and grinding operations. The pigments (solids) are then blended with oils or resins (liquids). A paint extender may also be added at this point. The paint is then pumped into filling machines where various sized containers are filled and then labeled. Lacquer, varnish, enamel, shellac and paint removers and thinners vary in the ingredients used but the process is similar to that of paint manufacturing in that it is mainly a mixing operation. Varnishes involve a cooking process which is generally not used in the manufacture of the other products included in this classification.

This classification excludes the production of raw materials used in the manufacture of these products.

3701-23 Putty or synthetic resin: Manufacturing

Applies to establishments engaged in the manufacture of putty or synthetic resin. Putty is a finely powdered chalk mixed with linseed oil. The main ingredients for both putty and synthetic resins are ground chalk, limestone and/or calcite. The process for both products involves grinding and mixing operations.

This classification excludes the production of the raw materials used in the manufacture of these products.

3701-25 Candle, crayon, and paste or glue: Manufacturing

Applies to establishments engaged in the manufacture of candles, crayons, and synthetic adhesives such as paste or glue. Raw materials used for making candles include, but are not limited to, beeswax, paraffin, stearin, wicks and colors which are received from others. The wax is heated in kettles or similar devices into which the wicks are dipped either by hand or by dipping equipment which can be either manual or automated. A fragrance may be added to the melted wax for scented candles. When the wax has attained the desired shape and size it is hung on lines to dry. The wicks are then cut and the candles are placed in molds to shape the base of the candle. Color is then added by dipping either by hand for specialized designs or by machine for solid colors. The candles are then inspected, wrapped, packaged and labeled. Crayons use the same ingredients that are used in making candles with the exception of the wicks. The type of wax used in making crayons determines the hardness. The wax is melted in a kettle or similar device and poured into molds for shaping and cooling. The crayons are then inspected, packaged and labeled. Synthetic paste or glue is made from powder or granule arabic gum or modified starch which is received from others along with preservatives

and the containers and caps. The process involves mixing and cooking the ingredients in steel tanks and pumping the product to a filling area where it is packaged, labeled and capped.

This classification excludes the manufacture of polish, dressing, or ink which is to be reported separately in classification 3701-13; the manufacture of glue from animal substances which is to be reported separately in classification 4301; and the production of raw materials used in the manufacture of these products.

3701-27 Hazardous/toxic material: Repackaging for disposal

Applies to establishments engaged in identifying and repackaging hazardous/toxic materials for disposal. This classification is distinguished from classification 4305-20, in that classification 3701-27 applies to the identifying and repackaging for disposal of such materials as drugs, pesticides, chemicals, and toners that contain toxic or hazardous materials, while classification 4305-20 includes the processing or handling of such materials as medical or septic tank waste, drug lab or hazardous spill cleanup, and reprocessing or handling of low-level radioactive materials. For handling hazardous or toxic materials, the workers are equipped with protective clothing such as long sleeved shirts, depending on the material to which they will be exposed. They may also be equipped with steel toed boots, protective gloves, safety glasses and various types of respirator equipment. On a typical project, the first step is to visually inspect the materials to see if they appear to be the materials described on a job order. If there is a question of identity, a sample of the material is sent to a lab for analysis. The establishment may have its own lab facilities or the sample may be sent to an outside lab, or the customer may have it analyzed. Every component of the sample must be identified. Once the material has been identified, and all containers labeled, the containers are separated into appropriate groupings. Smaller containers of similar types of materials are packed into 55 gallon drums with plastic or other cushioning protective material to prevent breakage. All necessary paper work and forms required by various government agencies must be completed before the material can be transported to a disposal site.

This classification excludes hazardous/toxic material processing or handling, including processing of medical or septic tank waste, drug lab or hazardous spill cleanup; reprocessing or handling of low-level radioactive materials which is to be reported separately in classification 4305-20; and the replacement of nontoxic toner in cartridges used in business machines which is to be reported separately in classification 4107.

WAC 296-17A-3702 Classification 3702.

3702-01 Breweries or malt houses

Yeast: Manufacturing

Applies to establishments engaged in operating breweries, micro breweries, or malt houses, and includes all operations involved in the making of malt, beer, or ale as well as packaging into kegs, bottles or cans. Beer is produced from water, hops, barley malt and corn or rice; this mixture is cooked, filtered, cooled and then fermented. After the fermentation is complete, the beer is usually pasteurized and filtered, then sealed in kegs or packaged in individual bottles or cans. The exact process varies from brewery to brewery. Some breweries produce their own malt while others obtain the barley malt from an independent malting company. This classification includes warehouses and distributing stations maintained by the breweries at the brewery or at separate locations. This classification also includes tour guides, tasting room and gift shop employees. This classification also applies to establishments engaged in the manufacture of yeast.

This classification excludes establishments engaged exclusively as wholesale or combined wholesale/retail distributors of beverages which are to be reported separately in classification 2105.

3702-03 Bottling: Beverages, N.O.C.

Applies to establishments engaged in the production, bottling, and distribution of beverages not covered by another classification (N.O.C.) such as, but not limited to, carbonated and noncarbonated soft drinks, seltzers, fruit juices, lemonades, iced teas, and bottled waters. These bottling establishments purchase syrup or concentrate from the franchiser or concentrate manufacturer to produce a variety of products. Containers such

as, but not limited to, aluminum or steel cans, plastic or glass bottles, are sanitized, filled with beverages, and sealed. Typically, bottlers will operate a single production facility and have multiple distribution warehouses.

This classification excludes establishments engaged exclusively as wholesale or combined wholesale/retail distributors of beverages which are to be reported separately in classification 2105 and manufacturers of syrup/concentrate for soft drinks which are to be rated separately in classification 3902.

3702-05 Wine making or wineries
Spirituous liquor: Manufacturing

Applies to establishment engaged in making wine from fruits or flavoring products such as, but not limited to, grapes, berries, peaches, or dandelions. The ingredients are crushed and the juice extracted; yeast is added to the juice; then the mixture is stored in a cool, temperature-controlled environment (such as a cellar) for fermentation to begin. During the natural fermentation, the sugar from the fruit is converted into alcohol. Additional processing includes clarification, filtration, pasteurization, centrifugation, and blending. The wine is bottled under vacuum and corked, labeled, and cased. This classification also applies to establishments engaged in the manufacture of spirituous liquor such as whiskey, gin, rum, and vodka. Operations involve preparing the mash from various grains, potatoes or molasses received from others, and fermenting, distilling and barreling of the products. This classification includes tour guides, tasting room and gift shop employees.

This classification excludes establishments engaged exclusively as a wholesale or combined wholesale/retail distributor of beverages which are to be reported separately in classification 2105; wine/liquor stores which are to be reported separately in classification 6403; and vineyard operations which are to be reported separately in classification 4813.

WAC 296-17A-3708 Classification 3708.

3708-14 Hide or leather dealers

Applies to establishments engaged in the sale of dressed animal hides, reptile skins and tanned leather. Dealers in this classification receive raw hides from others, sort and grade them, "salt" them (by soaking in a salt solution) to help their preservation, and ship them to tanneries for processing. After the tanneries have processed them, the dressed and finished hides, skins and leather are returned to the hide dealers where they are again graded, measured, trimmed by hand as necessary, then stored until they are shipped to their customers. Customers are primarily manufacturers of garments or other items.

This classification excludes establishments who process raw hides, skins, and fur into tanned leather, or dressed fur, which are to be reported separately in classification 4301.

3708-15 Linoleum, oil cloth or imitation leather: Manufacturing; Coating, impregnating, laminating or waterproofing textiles, N.O.C.

Applies to establishments engaged in the coating, impregnating, laminating, or waterproofing of crude fabric whose operations are not covered by another classification (N.O.C.). Textiles or fabrics may be treated with coatings or finishes such as, but not limited to, oils, varnishes, lacquers, or plastic and rubber finishes. Woven or felt cloth (loose, in rolls or mounted on forms) can be coated with spreading devices, rollers, or by dipping in solvents, drained to allow solvents to evaporate, then cured in drying ovens. Impregnating involves placing fabrics in vacuum tanks with solutions of rubber or lacquer and solvents and subjecting them to various pressures. Solutions are drained, contents removed, dried, baked in curing ovens and rough spots removed by grinding. Laminating is a process of cementing fabric and coating materials together and running them through heated pressure rollers, then curing them in drying ovens. Fabric embossing, which is raising designs in a surface, is included in this classification. These processes are also used in the manufacture of linoleum, oil cloth, imitation leather, and similar waterproofed or laminated fabrics.

This classification excludes establishments engaged in the bleaching, dyeing, or finishing textiles which are to be reported separately in classification 3708-16 and coating or other finishing operations performed by employees of manufacturers of textiles or textile goods which are included in the manufacturing classification as applicable.

3708-16 Bleaching, dyeing or finishing textiles: N.O.C.

Applies to establishments engaged in the bleaching, dyeing, or mercerizing of crude fabric whose operations are not covered by another classification (N.O.C.). The fabric is first treated with bleaches, dyes, and other solutions, then singed and calendered prior to shipping to other manufacturers to be made into textile goods. Mercerizing is the treatment of fabric with sodium hydroxide to shrink the fiber and increase its color absorption and luster. Singeing is the burning of the fiber ends to seal them; calendering is pressing the cloth through heavy rollers to smooth and gloss it. The above operations require the use of large manufacturing machinery such as, but not limited to, calenders and large vats.

This classification excludes establishments engaged in coating, impregnating, laminating or waterproofing textiles which are to be reported separately in classification 3708-15; establishments engaged in the washing and drying, or dying of individual garments for others which are to be reported separately in classification 2201; and coating or other finishing operations performed by employees of manufacturers of textiles or textile goods which are included in the manufacturing classification as applicable.

3708-18 Broom or brush: Manufacturing or assembly, N.O.C.

Applies to establishments engaged in the manufacture or assembly of all types of household and industrial brooms, brushes, and mops not covered by another classification (N.O.C.), including, but not limited to, paint brushes and rollers, whisk brooms, scrub mops, dust mops, brushes for vacuum cleaners, street sweeping or other rotary machines. Animal hair, synthetic fibers, handles and backings made of wood, plastic or metal, screws, rivets or other hardware, metal springs and wire, yarn, and dust-attracting additives are purchased from outside sources. Tools and equipment include, but are not limited to, manually operated or computerized brush making machinery. Brush making machinery drills holes in the brush base, fills holes with hair or other fibers, and staples them in place. Other types of brush making machines make metal-back strip brushes which are mounted in straight or spiraled rows around cores (tubing or shafts), and used in rotary machines. These machines loop bristles around an anchor wire, then crimp a metal channel around the anchor wire, forming the base. The bristles are trimmed to precise lengths on trimming machines.

This classification excludes establishments engaged in the manufacture of metal, wood or plastic handles or backings which are to be reported separately in the classification applicable to the manufacturing process, and establishments that make only mop heads by sewing yarn or other strands to a cloth base which are to be reported separately in classification 3802.

3708-19 Cordage, rope, or twine: Manufacturing

Applies to establishments engaged in the manufacture of cord or cordage, rope, twine, or string from both natural and synthetic fibers such as cotton, manila, sisal, flax, jute, hemp, and rayon. Finished products, which range widely, include, but are not limited to, fish lines, shade or awning cords, mountain climbing ropes or riggings on boats. This classification includes the extrusion of polyethylene or similar pellets to form fibers when done by manufacturers for use in their own products only. This classification also includes establishments that pick, card, and comb fibers prior to twisting the resulting strands into twine or lightweight cord which they may further twist or braid together to produce heavier cordage or rope. "Picking" removes debris from the raw fibers; "carding" untangles and straightens the fibers; "combing" separates long fibers from shorter ones and forms them into thick strands (which are referred to as "slivers"). Other manufacturers in this classification start with spools of cording, then twist or braid a number of strands into heavier cordage or rope. Manufacturers may dye their products, coat them with latex to prevent deterioration, or steam and dry them. The above operations are included in the classification when performed by employees of employers engaged

in manufacturing rope or cordage. Machinery includes bale breaking, picking, carding, spinning, twisting, braiding, winding machines, dipping vats, and dryer ovens.

This classification excludes establishments engaged in the manufacture of net, thread, webbing, or yarn which are to be reported separately in classification 3708-26 and establishments engaged in the manufacture of plush, velvet, felt, or other fabric produced by spinning or weaving which are to be reported separately in classification 3708-27.

3708-22 Pelting

Applies to establishments engaged in animal hide pelting operations. A pelt is an untanned animal hide or skin with the hair or fur still on it. For classification purposes, pelting is defined as the initial cleaning and drying of animal skins or hides, but does not involve the removal of hair or fur, or tanning operations. Frozen pelts are thawed by flushing them in water. Fat and tissues are removed from the skin on fleshing machines. Fleshing machines resemble a band saw with a small blade over which the skin is moved to remove fat and tissue. Then skins are placed in tumblers or drums with cornmeal or sawdust to clean the excess moisture, dirt, and oils from them. They are usually transferred to another drum or shaker to remove the cornmeal or sawdust. The cleaned pelts are stretched on drying boards or metal frames, stapled to the frames with hand staplers, and placed in drying rooms until dry. Pelts are sold to tanneries or furriers where they are further processed into tanned hides or dressed furs.

This classification excludes establishments engaged in the tanning of leather and the dressing of fur which are to be reported separately in classification 4301; establishments engaged as taxidermists which are to be reported separately in classification 3708-23; and establishments engaged in raising fur bearing animals which are to be reported separately in classification 4804.

> ***Special note:*** Pelting of fur bearing animals, when performed by the animal raiser, is considered incidental to the raising and is included within the scope of classification 4804. Raisers of fur bearing animals are entitled to classification 3708-22 only if their hide pelting operation involves the pelting of animals which have been raised by others.

3708-23 Taxidermists

Applies to establishments engaged in taxidermy which is the preparation, stuffing, and mounting of skins of dead animals for exhibition in a lifelike state. This classification includes all operations, including tanning of hides and making animal forms, when performed by employees of the taxidermist. Hunters and fishermen are the primary customers of taxidermists; pet owners may have a pet preserved, all of whom provide the skins or animals. Other customers include museums who use animal likenesses for decorating or exhibit. For these customers, the taxidermist usually purchases tanned hides from other sources. Small animals, such as birds, cats, or fish are usually mounted whole. Large animals may be mounted whole, although generally only the head and neck are mounted. Whole animals are posed and sometimes placed in natural-looking settings. The taxidermist may receive the skin, or the whole animal, in which case the skin is carefully removed in one piece. To remove fat and tissue, the fleshy side of the hide is pulled back and forth across the spinning blade of a fleshing machine. Fleshing machines resemble a band saw with a blade about a foot in diameter which is mounted on a worktable. Hides usually require "finer fleshing" which is done by scraping with a hand knife. Holes or tears in the skin are hand sewn. The taxidermist may finish preparing the skins, or they may send them to a tannery. Other preparations involve tumbling the skins in drums (which resemble clothes dryers) with sawdust or cornmeal to remove excess moisture, dirt, oils, then washing them in solutions of sodas, borax or alum to further clean, soften, and preserve them. Antlers are soaked in brine to remove blood and other waste. Prepared skins of smaller animals are usually stuffed; skins of larger animals are usually stretched over an animal form, sewn together, then glued onto the form. Taxidermists may make their own animal forms from fiberglass or other plastic materials, or they may purchase them elsewhere. Antlers, artificial eyeballs, teeth, tongues, toe nails, and hooves are attached. Finishing work requires touches of paint to eyelashes or mouths (applied with artist's brushes), sprays, or whatever make-up or sculpturing techniques are needed to make the animal look lifelike. Additional materials and equipment includes plaster, cotton or other stuffings, styrofoam,

cleaning agents or waxes, hand tools for cutting, scraping, and sculpturing, rasps, sewing needles, hammers, saws, freezers, dryers and tumblers, and sewing machines.

This classification excludes establishments engaged in hide pelting which are to be reported separately in classification 3708-22 and establishments engaged in tanning operations and fur dressing which are to be reported separately in classification 4301.

3708-26 Net, thread, webbing, yarn: Manufacturing

Applies to establishments engaged in the manufacture of webbing, thread, or yarn by spinning, weaving or knitting processes from natural or synthetic fibers such as, but not limited to, cotton, rayon, silk, wool. This classification also includes the manufacture of nets which are woven from cording or twine. Initial operations include the removal of debris from fibers by picking; and untangling, straightening, and stretching of fibers by carding. A combing operation separates long fibers from shorter ones and forms them into thick strands (referred to as slivers). Slivers are placed on creels and fed into spinning machines to be further stretched, spun and twisted onto bobbins (also called packages). The thread or yarn go through further winding, rewinding, doubling, or reeling, depending on the ply being produced. At some point prior to the final winding onto a cone, the threads are rinsed in vats of hot water for several hours to set the ply; dyes may be added to the rinse. Threads are then spun dry and placed in dehydrators until all moisture is removed. Yarn/thread is packaged and sold to fabric weavers. Elastic or nonelastic webbing is woven from yarns or threads on narrow-shuttle looms or knitting machines. The finished lengths are coated, laminated, or dyed prior to winding onto skeins or spools for sale to others. Nets manufactured in this classification range from batting nets or hoop nets for sports, to nets used for commercial purposes. Styles are also widely varied; mesh nets woven on net looms, other types knitted on net-knitting machines; some are hand knotted. Manufacturers may sell "net systems" which include traps, hooks, hinges, lines and other fishing paraphernalia, to the marine industry. Those companies usually sell several styles of nets, some of which are made from ready-made netting they purchase elsewhere and sew bindings and hardware onto them. Hand-knotted netting is often used to catch salmon or herring. Lengths of rope are unwound with winches and winders, and stretched across a waist-high loom that usually extends the length of the factory and includes overhead bars from which rope hangs. Workers stand at the loom and knot the lengths of rope to form nets. Hand knotting is considered an art and takes some time and skill to learn. There are different ways of finishing the nets. Some are pulled and stretched with winches through a heating-drying system (these can be up to 100 feet or so in length). The top of the unit is lowered over the stretched net and steam heat is applied. The stretching tightens the knots, which strengthens them; drying shrinks and cures the net, also adding strength. Another method is to soak nets in vats of hot water to which dyes may be added. Nets may also be dipped in latex coatings and dried in dryer-ovens.

This classification excludes establishments engaged in the manufacture of cordage, rope, or twine which are to be reported separately in classification 3708-19.

3708-27 Spinning or weaving, N.O.C. Plush, velvet, felt: Manufacturing

Applies to establishments engaged in spinning or weaving operations to manufacture woven or nonwoven fabric and which are not covered by another classification (N.O.C.). Raw materials include natural or synthetic filaments (also called thread) such as, but not limited to, cotton, wool, rayon, acetate, or spun fiberglass. Some manufacturers spin their own yarn prior to weaving it into cloth; others purchase the yarn from outside sources. To make woven cloth, creels hold spools (or beams) of yarn; the yarn feeds into the weaving machinery and is woven into cloth. The resultant cloth may be washed, dried, bleached, dyed or otherwise finished by the same manufacturer, or sent elsewhere for finishing. The dyeing, bleaching, or coating of fabric is included within the scope of this classification when performed by employees of an employer engaged in the manufacture of fabric. Nonwoven fabric (also called spunbonded) is lightweight and can be either absorbent or repellent. Uses for this type fabric include, but are not limited to, inner-lining of diapers, surgical/medical masks, handiwipes, mattress pads, pillow coverings. Process for making spunbonded fabric starts with the extrusion of polyethylene pellets into taffy-like substance which is eventually spun into continuous threads with the use of

suction, electricity, cold air, and blowing. Once the substance is formed into threads, the threads move through the machinery at high speeds where air guns or nozzles suction several threads into one "visual strand." These transparent strands move along and are blown onto a fast-moving wire conveyor of a sheet-making machine where they are criss-crossed to form a nonwoven mass; the mass passes through the machine's large rollers as heat is applied to it. The heat and the pressure of the rollers bonds the webbed mass into the nonwoven fabric. The fabric passes through more rollers and winders, is wound onto paper cores, cut, and packaged for shipment. This classification includes the manufacture of plush, velvet or felt. Plush and velvet manufacturing contemplates similar operations and machinery as those for other woven fabrics. With velvet, the pile is almost always silk while the pile for plush may be of silk, wool, or mohair. Backings for both may be one or more of silk, artificial silk, wool, or cotton. After leaving the looms, the material goes through coloring, embossing, printing, brushing, shearing and inspecting processes. Felt is a mat-like material which is made by pressing raw materials, such as raw wool, cotton, nylon, textile scraps, into desired dimensions. The materials are first mixed in required proportions and, after picking and dusting, passed through breakers, carders, then laid in layers to form the felt. The felt is pressed and hardened by a hardening machine and, after fulling, is washed, dyed, then dried. (Fulling increases the weight and bulk by shrinking, beating, or pressing.) Once dry, the felt is pressed and trimmed in shearing machines and folded or rolled for shipping.

3708-29 Mattress or box springs: Manufacturing

Applies to establishments engaged in the manufacture of stuffed mattresses, spring mattresses, or box springs. The manufacture of batting, wadding, waste is included in this classification when performed by employees of employers engaged in manufacturing mattresses. Materials include, but are not limited to, wool or cotton stuffing materials, foam for padding, decorative fabric for mattress covers, upholsterer's tape and sewing notions, glue, wire coils or springs, wire grid racks, and wood frames. Machinery includes, but is not limited to, hand tools, staple guns, glue spray guns, nail guns, band saws, sewing machines, eyelet punches, quilting machines, and tape edgers. Mattresses: Mattress pieces are cut to desired size, edging sewn on, eyelets and cord handles attached to the side pieces. Quilting of the covering fabric is done on large quilting machines. To assemble mattresses, batting and foam padding, or other cushioning material, is laid out over the springs, then glued and stapled onto the springs, then ticking (covering) placed on both sides. Borders are sewn to the top and bottom pieces with a hand-held "tape edger" machine. Box Springs: Springs, grid racks, wood frames are received from outside sources. Wood frames are laid out on work surfaces, wire grids set on them, then the springs are stapled to the grids and frames at both ends, forming the box. Layers of batting and covering materials are secured in place; then lightweight cloth is stapled to the bottom of the boxed spring, and plastic reinforcement corner pieces tacked on.

This classification excludes establishments engaged in the manufacture of wire springs which are to be reported separately in classification 3402 and establishments engaged in the manufacture of batting, wadding, or waste which are to be reported separately in classification 3708-34.

3708-32 Carpet or rug: Manufacturing

Applies to establishments engaged in tufting carpets from textile fiber, or weaving carpets and rugs from textile yarn on weaving machinery. Tufted products are sold as wall-to-wall carpets, area rugs, art squares, bath mats or scatter rugs. Woven products are sold as aircraft or automobile floor coverings, mats or matting. Materials include, but are not limited to, pile yarn, jute backing, liquid latex, binding, and sewing notions. Machinery and equipment includes, but is not limited to, tufting machines, looms, vats, electric infrared dryers, electric cutting knives, and sewing machines. For tufted carpets or rugs, pile yarn is sewn to a prewoven jute backing by a high speed machine using hundreds of needles. Rollers move the carpet over vats of rubberized liquid latex while the liquid is applied to the backing to secure the tufting. The carpet then passes through a dryer to dry the latex. Bindings are sewn on with a sewing machine.

This classification excludes establishments engaged in making hand carved or inlaid carpets or rugs from premanufactured carpeting which are to be reported separately in classification 3802.

3708-34 Batting, wadding or waste: Manufacturing; Wool combing or scouring

Applies to establishments engaged in the manufacture of batting, wadding or waste which is sold to distributors or other manufacturers for use in their products. The terms batting and wadding are interchangeable and refer to cotton or wool fibers wadded together to form a soft layer used for padding or stuffing. Batting/wadding is used to stuff mattresses, automobile tops, bed pillows and comforters, sleeping bags, futons, crating pads, stuffed animals, and similar items, or to upholster furniture. Raw materials such as raw or waste cotton, wool, and synthetic fibers are received from others and treated by processes that include shredding, willowing, picking, dusting, carding, blending, rolling, drying and curing. These processes require the use of considerable manufacturing machinery which includes, but is not limited to, choppers, shredders, blowers, conveyor systems, rollers, ovens, winders, and cutters. The terms willowing, picking, and dusting refer to opening and cleaning unprocessed wool or cotton; carding or combing untangles and separates fibers. Fibers are fed into garnetting machines where they are picked, pressure-blown and blended, then blown out onto a long, flat, surface that rotates as the fibers build up to a specified thickness. Once the desired thickness is reached, the mass moves through the machine's rollers, winders, and conveyors; it may be treated lightly with resins or linseed oil. The conveyors move the continuous rolled mass through enclosed ovens where it is cured and dried. The roll of batting may pass through a quilting machine to be bound together in a web structure of strong thread. Finally, it is wound onto cores, cut and prepared for shipping. Shoddy or waste manufacturing is the processing of rags or textile mill waste until the materials are reduced to fibers. Processes may include, but not be limited to, sorting, classifying, carbonizing (exposing rags to hydrochloric acid fumes), baking, dusting, washing, drying, batching, picking, garnetting, and baling. Wool separating operations may include soaking rags in diluted sulfuric acid or carbonizing to remove cotton and other foreign matter. The rags are then dried and processed to remove dust, washed in alkali to neutralize the remaining acid, then dried. This classification also applies to establishments engaged in wool combing or scouring operations. Wool is processed in dusters which remove dirt. The wool then passes to scouring tanks. Several washers may be combined in a unit, the wool passing from one to the other by automatic conveyors. The last tank of clear water rinses the wool and it is then dried. Sometimes it is picked and carded again prior to being dried, then bagged or baled for sale. This classification also includes the treating and twisting of animal hair for upholsterers' use.

3708-39 Textile goods: Manufacturing N.O.C.

Applies to establishments engaged in the manufacture of a wide variety of textile goods not covered by another classification (N.O.C.), and those which incorporate textiles with other types of raw materials. In addition to those described below, raw materials include, but are not limited to, metal or plastic rods and edging strips, glue, epoxy, cork, adhesive tape, nuts, bolts and other small hardware. In addition to that described below, machinery includes, but is not limited to, die cutters, rotary press cutters, band saws, hot wire cutters, reciprocating blade cutters, slitters, balers, thermoweld presses, laminators, rivetors, punch presses, shredding machinery such as hammer mills, and hand tools such as glue sprayers, staple guns, and rivet guns. Sewing machines are often used in the manufacture of products contemplated in this classification; however, sewing is an auxiliary function performed in addition to other fabrication processes. Products contemplated in this classification include, but are not limited to:

Abrasive cloth made by running the backing material (cloth, paper, or combinations of these) through a making machine which is usually a grouping of three units. The printer unit imprints the backside of the backing material with a trademark or grade number; in the next unit an adhesive bond is applied in varying concentrations and quantities; a grain dispenser applies grains or minerals such as flint, emery, crocus, garnet, aluminum oxide or silicone carbine, either by a mechanical or an electrostatic method.

Absorbent booms or sheets designed to lift oil from water, made by shredding paper with an absorbent finish, then blowing it into a sock of netting or a sheet sewn from nonwoven fabric.

Bug screens for automobiles made by cutting wire screen mesh to size with either scissors or a small shearer, sewing vinyl bindings around them.

Conveyor belts made by joining the ends of premanufactured belting made of natural or synthetic rubber to form a continuous belt. Ends may be joined by a mechanical splice or a vulcanized splice. A mechanical splice joins the ends with lacings (metal strips into which wire rods are threaded); a vulcanized splice joins the ends by applying heat under pressure. This type of bonding is also called thermo-welding.

Fishing rod wrappings added to blank poles made by others. Cork handles are glued onto the poles individually in a hand operation. Poles are positioned on a lathe-like devise powered by small motor. Next, guides are placed onto the pole and secured by winding thread around the pole as the lathe slowly turns it. Epoxy is brushed on by hand, or the pole is dipped in epoxy, then placed on a revolving wheel or hung to air dry. If the company that makes the poles also applies the wrappings (finishings), the entire operation is to be reported separately in the classification applicable to the manufacture of the poles.

Hard side luggage or carrying cases for items such as, but not limited to, video cameras, computers, telescopes, made by cutting plywood or premanufactured plastic sheets to pattern, lining the inside and outside of the pattern pieces with materials such as embossed paper or imitation leather, forming the case by riveting metal or plastic edging and corner pieces onto the pattern pieces, and attaching hardware such as handles, hinges, and locks. Polyester foam padding is glued to the inside of the specialized carrying cases to protect the contents.

Hot tub covers made by cutting styrofoam to pattern, joining the two pieces with metal hinges and enclosing the unit in a vinyl covering.

Insulating products made by cutting materials such as premanufactured fiberglass cloth to specified shapes, then stapling together, or by laminating vinyl or other covering fabrics to premanufactured fiberglass cloth.

Office divider panels made by cutting premanufactured materials similar to polyfoam, laminating fabric onto foam, and attaching light weight metal or wood edging pieces.

Rigging for boats such as rope ladders made from heavy-duty rope, slings made by sewing bindings onto premanufactured netting.

This classification also includes the cutting and laminating of styrofoam, polyethylene foam and other flexible "foam rubber" materials to make products such as, but not limited to, mattress pads, cushions, contour pillows, automobile seats, packaging materials, padding and pads for sports equipment. Other products could be contemplated in this classification as long as the materials, machinery and processes used in the manufacture of those products are similar to those of employers subject to this classification.

This classification excludes establishments engaged in the manufacture of miscellaneous textile soft goods which are to be reported separately in classification 3802 and establishments engaged in the molding and mixing of rubber, plastic or graphite goods, which are to be reported separately in the classification applicable to the work being performed.

3708-40 Bag or sack-industrial size, N.O.C.: Manufacturing

Applies to establishments engaged in the manufacture of industrial size bags or sacks which are not covered by another classification (N.O.C.). These types of bags are used for packaging items in bulk, such as, but not limited to, flour, sugar, salt, meat products, fruits and vegetables, fertilizer, building materials, or coal. Raw materials include ink, strong thread, rope drawstrings, and fabric such as, but not limited to, cotton, nylon, woven polypropylene, burlap, or gunny which is generally received in bales. Baled fabric is opened on baler machinery, sewn into continuous lengths, then wound onto cores on a roll-up machine. The fabric is fed through a winder which pulls it straight, then may be run through print presses where logos, brand names, or designs are applied. The lengths are stacked on long cutting tables and cut with hand or power cutters to desired bag size. The sides and bottoms are sewn together inside out, then hem the open end. The bags are turned right side out on turning machines and drawstrings may be inserted in the hemmed edge. Finished bags are bundled into bales with strapping machines and prepared for shipping.

This classification excludes establishments engaged in the manufacture of small bags, packs, picnic bags or others generally carried on the person, which are to be reported separately in classification 3802; establishments engaged in the manufacture of plastic bags which are to be reported separately in classification 3510; and establishments engaged in the manufacture of paper bags which are to be reported separately in classification 6908.

WAC 296-17A-3802 Classification 3802.

3802-13 Handbag or pack: Manufacturing

Applies to establishments engaged in the manufacture of a variety of bags on a mass production or quantity basis. Types of bags include, but are not limited to, handbags, backpacks, fanny packs, picnic bags, softside luggage, and other bags normally carried on the person, and such items as literature or document pockets used in airplanes or automobiles. The screen printing or embroidering of the manufacturers' own products is included in this classification when performed by employees of an employer having operations subject to this classification. Materials include, but are not limited to, natural or synthetic fabric, leather, webbing or strapping for handles, buttons, hooks, buckles, Velcro, and other sewing notions purchased from outside sources. Operations include cutting to size or pattern, hand or machine sewing, finishing, labeling, pressing. Tools and equipment include hand or power cutting tools, clicker die cutters, sewing machines that perform a variety of functions, eyelet punchers, and household irons.

This classification excludes establishments engaged in the manufacture of industrial bags from natural or synthetic cloth used to package commodities such as bulk flour, sugar, produce, fertilizer, building materials, which are to be reported separately in classification 3708; establishments engaged in the manufacture of paper bags which are to be reported separately in classification 6908; establishments engaged in the manufacture of plastic bags which are to be reported separately in classification 3510; and establishments engaged in the manufacture of hard sided luggage or carrying cases which are to be reported separately in classification 3708.

3802-28 Millinery: Manufacturing; Artificial feather or flower, N.O.C.: Manufacturing

Applies to establishments engaged in the manufacture of hats made of felt, wool, or other textiles, fur, or leather received from outside sources. Other materials received from outside sources include woven hat bodies, braided straw, sweatbands, linings, rims or brims, ribbons, artificial flowers, feathers, or other trimmings. For fabric hats, fabric is cut to standard hat sizes, sewn, steamed on molds or blocked in hydraulic presses, and trimmings attached. For straw hats, straw stripping is roughly sewn into crowns and brims and stitched to the woven straw body. Finishing operations involve sizing, hand blocking, iron and machine blocking in hydraulic presses, then hand sewing bands and trimming onto them. For felt hats, bodies are steamed, sized, shaped, ironed or press blocked under hydraulic presses; trims are usually sewn on by hand. This classification also applies to establishments engaged in the manufacture of artificial feathers or flowers whose operations are not covered by another classification. Crepe paper, fabric, covered paper stakes, glue, and wire are received from outside sources. Paper or fabric is cut, hand rolled and assembled with wire to form the product.

This classification excludes establishments engaged in the manufacture of hats knitted to form on knitting machines which are to be reported separately in classification 3802-42 and establishments engaged in the dressing of fur or the tanning of leather which are to be reported separately in classification 4301.

3802-29 Wig: Manufacturing

Applies to establishments engaged in the manufacture of wigs and hair pieces made from real hair or synthetic hair. Human hair is usually purchased from beauty shops. After being washed in hot disinfectant, hair is dried in ovens. The strands are bleached in peroxide or ammonia, then colored with dyes to desired shades. Strands are secured to webbed caps with sewing machines or woven into the cap and cemented by hand. The final steps include clipping, curling, and styling. Materials include human hair, synthetic hair, disinfectants,

adhesives and webbing fabrics. Tools and equipment include, but are not limited to, scissors, combs, brushes, curling irons, washing, bleaching and dying vats, drying ovens, and sewing machines.

3802-34 Screen printing of cloth or garments

Applies to establishments that provide screen printing services to others on cloth items such as, but not limited to, shirts, jackets, caps, and aprons. Most screen printing establishments display a limited quantity of garments as samples from which customers can order to outfit a team, club, or other group. The screen print shop may order the garments from their suppliers, perform the screen printing, and sell the garments to their customers, or the customers may provide their own garments. However, the principal business operation is the service of screen printing. Screen printing of individual garments may be done by hand or with a machine. Screen printing businesses will create designs in their art department, or customers can furnish their own design. The process begins with the transfer of a design onto a framed silk screen. A light-sensitive material is coated over the silk screen, then exposed to light. The screens are placed on a multiport machine with a number of press boards onto which garments, such as shirts, jackets, hats, aprons are loaded at one time. One color of ink is squeezed over the screen and as the machine revolves, the color for that portion of the design is applied to each garment. When the first color of the design is applied, garments move on a conveyor through a dryer oven to set the ink. This process is repeated with other colors until the complete design is reproduced on each garment. Screens are washed and cleaned so they can be reused. To screen print designs on lengths of cloth, the process is similar, but machinery for this type of application resembles commercial printing presses used in print shops. Materials include art supplies, colored ink, paint thinners, cleaning solvents. Tools and equipment include, but are not limited to, ink dispensers and squeegees, hand cutting tools, frames and screens, manual and automatic presses, dryer ovens with conveyors, drying racks, pressure spray washer units or sinks, and work tables.

> ***Special notes:*** The screen printing of a manufacturer's product, when done as part of the manufacturing process by employees of the manufacturer, is included in the classification applicable to the product being produced.

Establishments in classification 6305 that are primarily engaged in the retail sale of clothing such as tee shirts, athletic sweat suits, or hats, may custom screen print or apply iron-on transfers on individual garments sold. Individualized printing or application of transfers is an incidental part of the sales operation and is included in the store classification.

Wholesale distributors of clothing or cloth goods who perform incidental screen printing on a small portion of their own product are to be reported separately in classification 6407. Care must be taken when considering classification 6407 to ensure that the nature of the business is the wholesale operation, not a screen print service, and that screen printing is only incidental to the sales operation.

3802-37 Hand carved or inlaid rug: Manufacturing

Applies to establishments engaged in the manufacture of custom-designed inlaid or hand carved rugs or carpets from carpeting purchased from outside sources. These are usually small businesses whose primary customers are interior designers or architects who want one-of-a-kind rugs to complement the design of a room. The designer pieces can be installed as wall-to-wall carpets or used as area rugs or wall hangings. Materials include, but are not limited to, pattern paper, netting, monk cloth, binding or fusing tape, fringed edging, carpet rolls, latex glue, and thread. Tools and equipment include small cutting tools such as hot knives, tracing wheels, rulers, glue guns, air spray guns, seamers for attaching the metallic tape, carpet carvers, and sewing machines. Carpet carvers resemble a household canister vacuum cleaner. A suction hose joins the carving blades to the canister so the fibers are vacuumed as they are cut.

Inlaid: First, a design is drawn onto pattern paper, then traced onto a piece of carpet with a tracing wheel. Powder rubbed across the paper goes through the perforations to form the design on the carpet. This step is repeated for each different colored piece in the design. The complete design is also cut out of the main carpet piece. The pattern pieces are cut out with a hot knife and placed into the main carpet backing piece which will

become the finished rug. The pieces are glued to the backing with fusing tape or joined with metallic seaming tape. (Carpet designers refer to this as quilting.) Hand carving (clipping around the edges of the design with the carpet carver) adds dimension. Netting is attached with latex to the back side of the design to secure it. Monk cloth or similar fabric is applied as a backing.

Hand Carved: The pattern is transferred directly onto the main carpet piece and carved along the edges of the design to give it dimension.

This classification excludes establishments engaged in the manufacture of carpets or rugs by tufting or weaving which are to be reported separately in classification 3708 and establishments engaged in the installation of carpets which are to be reported separately in classification 0502.

3802-38 Embroidery services; lace: Manufacturing

Applies to establishments that provide embroidery services to others on cloth items such as, but not limited to, shirts, jackets, caps, aprons, and patches. Most embroidery establishments display a limited quantity of garments as samples from which customers can order to outfit a team, club, or other group. The embroidery shop may order the garments from their suppliers, perform the embroidery, and sell the garments to their customers, or the customers may provide their own garments. Their principal business operation, however, is the embroidery service. Paper templates, computer tapes, natural or synthetic thread, backing materials, fabrics for patches, are received from outside sources. Designs or logos are punched onto paper strips. The strips are fed through the embroidery machines which simultaneously stitch the design onto numerous garments or cloth items which have been positioned on the machine. In computerized machines, the design is programmed onto paper computer tapes which are placed in the embroidery machine instead of the paper strips. The rest of the operations are the same. To make patches, the design is embroidered numerous times on a length of fabric. Individual patches are cut out and the edges finished on a serger sewing machine. This classification also applies to establishments engaged in the manufacture of lace. Natural or synthetic threads are received in skeins from outside sources. The thread is wound upon spools and bobbins which are placed onto the shuttles of the looms. The designs in the lace are created by various harness and shuttle movements of the loom, controlled electronically or by perforated pattern cards. After removal from the loom, the lace is inspected, mended by hand or sewing machine if needed, washed, bleached, dried, trimmed, starched, and ironed.

> ***Special notes:*** The embroidery of a manufacturer's own product, when done as part of the manufacturing process by employees of the manufacturer, is to be included in the classification applicable to the garment or product being made.

Establishments in classification 6305 who are primarily engaged in the retail sale of clothing such as tee shirts, athletic sweat suits, hats, may embroider designs or lettering on individual garments sold. Individualized embroidery is an incidental part of the sales operation and is included in the store classification.

Wholesale distributors of clothing or cloth goods who perform incidental embroidery on a small portion of their own product are to be reported separately in classification 6407. Care must be taken when considering classification 6407 to ensure that the nature of the business is the wholesale operation, not an embroidery service, and that embroidery is only incidental to the sales operation.

3802-39 Household furnishings: Manufacturing

Applies to establishments engaged in the manufacture of household furnishings such as, but not limited to, draperies, pillows and cushions, futons, sleeping bags or comforters. Businesses that make draperies may make other window treatments such as swags, valances, cornice boards, pull-down roller shades (window blinds) and other accessory items such as, but not limited to, throw pillows, and slip covers. If the window coverings are custom made, the shop usually includes a showroom displaying samples of drapery fabric, drapery rods, window coverings, accessories, floor coverings, wall paper or other household furnishings. These accessory items are not usually stocked, but are obtained from suppliers or manufacturers as customers order them. The sale of these items by establishments engaged in the manufacture of household

furnishings is included in this classification. A separate store classification is not applicable in these situations. Draperies and curtains are cut to size, pleated, sewn, and finished by steaming or ironing. Vinyl pull-down shades or blinds are cut to size; one end is stapled to a wooden roller, then the shade is wound around the roller. The other end is creased and stitched to form a hem into which a wood slat is placed to give the blind a solid edge. Pulls, tassels, fringes, or other trims are attached. Sleeping bags, comforters, futons, and pillows are cut, sewn, and stuffed with padding materials purchased elsewhere. This classification also includes the manufacture of lamp shades. Plain or pleated fabric or laminated parchment and metal frames are purchased from outside sources. Material is cut to pattern, then attached to frames by gluing or sewing bindings around the frame and fabric. Materials include, but are not limited to, various fabrics, vinyl-coated cloth, transparent vinyl, parchment, linings, stuffings, trims, drapery hooks, rods, wooden rollers and slats, pulls or handles, hinges, wire frames for lamp shades, and sewing notions which are purchased from outside sources. Tools and machinery include scissors or other hand or power cutting tools, irons, sewing machines that perform a variety of functions such as straight stitching, hemming, serging, pleating, or tacking, drapery-folding devices, lighted surface to inspect cloth for flaws prior to cutting draperies, work tables for cutting or with a padded surface for ironing, pressing machines or irons. Drapery manufacturers may have a jig saw, saber saw or miter saw for the incidental cutting of cornice boards which is included in this classification.

This classification excludes establishments engaged in the manufacture of batting, wadding, or waste which are to be reported separately in classification 3708 and establishments engaged in the installation of draperies which are to be reported separately in classification 0607.

3802-40 Garments, slippers, accessories, miscellaneous soft goods, N.O.C.: Manufacturing

Applies to establishments engaged in the manufacture of garments, wet suits, accessories, slippers, and miscellaneous soft goods not covered by another classification (N.O.C.), including, but not limited to, tie downs or animal restraints made from fabric strapping, art and craft or novelty items, stuffed toys, award ribbons, medical supports, umbrellas, and parachutes on a mass production or quantity basis. The production involves cutting to size or pattern, sewing, gluing, fabric welding, inserting stuffing materials, labeling, pressing, inspecting and packaging. Screen printing or embroidering of the manufacturer's own products, and finishing processes such as dyeing or bleaching is included in this classification when performed by employees of an employer having operations subject to this classification. Manufacture of these items often includes primarily hand work or hand work incidental to machine operations. Items are produced from all types of natural or synthetic cloth or fibers; some of the trims or patches may be leather or other pliable materials. Materials include, but are not limited to, natural fabrics, synthetic fabrics such as neoprene, fur, leather, strapping or webbing, yarn, sewing notions, glue, decorative trims, ribbons or patches, imitation eyes for toys, stuffing materials, buttons, buckles, hooks, or handles which are purchased from outside sources. Tools include household irons, scissors or cutting wheels, measuring tapes, tracing wheels, brushes, power cutting tools (some types have hot blades or wires to seal frayed edges of cut pieces), glue guns, staplers, and clamps. Machinery includes, but is not limited to, cutting tables, sewing machines that perform a variety of functions such as straight or zigzag stitching, pleating, tacking or serging, clicker die cutters, iron presses, packaging equipment and various table-top or foot operated devices such as eyelet punchers, button covering machines, and hot-stamping foil presses.

This classification excludes establishments engaged in the manufacture of batting, wadding, or waste which are to be reported separately in classification 3708; establishments engaged in manufacturing operations using large factory machinery that performs functions such as, but not limited to, winding/rewinding, blowing, spinning, twisting, braiding, weaving, picking, tufting, quilting, shredding, or grinding, which are to be reported separately in classification 3708; and establishments engaged in the tanning of leather or dressing of fur which are to be reported separately in classification 4301.

3802-41 Gloves, N.O.C.: Manufacturing

Applies to establishments engaged in the manufacture of gloves not covered by another classification (N.O.C.) made of fabric or leather on a mass production or quantity basis. Fabric, leather, and sewing notions are purchased from outside sources. Manufacturers may quilt lining materials to the glove fabric on quilting machines. Glove pieces are cut from numerous layers of fabric or leather with a die cutter; printing of a logo or brand name may be applied to pieces prior to stitching. Seamstresses sew the pieces together inside out, adding cuffs or trims. After stitching, each finger is individually turned right-side out on a turner which is a table-mounted device with a vertically moving rod. Gloves are then placed onto heated, hand-shaped molds for steaming and shaping.

This classification excludes establishments engaged in the manufacture of gloves knitted to form on knitting machines which are to be reported separately in classification 3802-42; establishments engaged in the manufacture of rubber gloves made by molding or mixing rubber which are to be reported separately in classification 3513; and establishments engaged in the tanning of leather which are to be reported separately in classification 4301.

3802-42 Knitted fabric or garments or hosiery: Manufacturing

Applies to establishments engaged in the fabrication of knitted cloth, the subsequent manufacture of garments from the knitted cloth, and the manufacture of gloves, mittens, and hats knitted to form on knitting machines on a mass production or quantity basis. Natural or synthetic yarn (also referred to as thread), buttons or other fasteners are received from outside sources. The knit cloth is produced on looms either mechanically or electronically controlled. Circular or flat knitting machines (some of which resemble sewing machines) are also used. The manufacturer of the knitted cloth may make wearing apparel from it, or may sell the knitted cloth to other manufacturers. Garments, such as sweaters, may be knitted to form, or pieces may be cut from the cloth and sewn together. Gloves or mittens are knitted to basic shapes on special machines. Tips of fingers are sewn closed, the glove is turned right side out, then shaped and steamed on electrically heated forms. This classification also applies to the manufacture of hosiery on a mass production or quantity basis. Skeins of natural or synthetic yarn, generally dyed, are received from outside sources. The yarn is unwound onto bobbins or cones, then placed in small circular automatic knitting machines which form the leg and heel. The leg/heel pieces are sewn into a continuous piece, then toes and tops added with looper machines. Hosiery is then washed, dried, shaped. This classification also applies to establishments that perform finishing operations on hosiery that is manufactured by others.

> ***Special note:*** The looms and knitting machines used to make knitted cloth are generally smaller than the weaving and spinning machines used for the manufacture of woven textile fabrics which are formed into long, continuous lengths and sold in large bolts to cloth goods manufacturers.

3802-43 Leather goods, N.O.C.: Manufacture or repair

Applies to establishments engaged in the manufacture or repair of leather goods not covered by another classification (N.O.C.) including, but not limited to, belts, tack, holsters and other gun carrying accessories, knife sheaths, sports balls, or belts. Products manufactured in this classification can usually be worn or carried on the person and are often made individually. Tanned leather or imitation leather, glue, buckles, hooks, snaps and other fasteners, are purchased from outside sources. Leather may be skived (split) to desired thickness. Items are cut out on small die cutters or by hand, and the edges sanded and smoothed. Depending on the item being made, the leather is bent into shape, glued or sewn either by machine or hand. Imitation leather or vinyl products are sometimes joined by heat sealing instead of gluing or sewing. Items may be dyed, which involves dipping in vats of dye for about 15 or 20 minutes, hanging until dry, then rubbing with rags. Guns are placed inside custom-made holsters and laid in a forming press to form the leather around the gun for a precise fit. Next, items are placed in dryers to dry and cure; then snaps, grommets or other finishing pieces are attached with hand tools. Tools and equipment include cutting blades, edge beveling tools, mallets, snap setters, and other hand tools, die cutters, sanders, sewing machines, forming presses, and small dryers. This classification also applies to establishments engaged in the manufacture and repair of sports balls such as footballs, soccer balls, and basketballs. Leather or vinyl, lining material, bladders (deflated balloon shapes made of synthetic rubber material with valves inserted), twine, thread, foil ribbon, paint, spray cleaners are

received from outside sources. Pieces are cut from leather or vinyl on die cutters, sewn together inside out forming a shell, then eyelets are inserted with eyelet punches. Logos or names may be stamped on with a hot foil stamping machine. The seams are pounded out with mallets to smooth them, then the shell is turned right side out on table-mounted turners. The shells are placed onto table-mounted, ball-shaped molds, the bladders inserted, and air blown into the bladders with air compressors, forming the balls. The balls are placed onto holders, laced and closed with twine. Further designs may be applied with paint; balls are cleaned with a spray cleaner before packaging.

This classification excludes the tanning of leather which is to be reported separately in classification 4301 and the manufacture of bladders by rubber mixing or molding which is to be reported separately in classification 3513.

3802-44 Shoe or boot: Manufacturing or repair

Applies to establishments engaged in the manufacture of boots or shoes from raw materials such as leather, imitation leather, lining materials, rubber heels and soles, padding, thread and string, eyelets, tacks, buckles, rubber cement, dyes, waxes and polishes purchased from outside sources. Shoe or boot manufacturers may purchase shoe parts already cut to pattern, or may cut out their own patterns either by hand or on small dies. There are only a few shoemakers in Washington, most of whom make custom, hand-crafted boots or shoes. Operations include measuring feet to make molds or patterns, sewing by hand or machine, gluing, attaching eyelets or studs, tacking the upper pieces to the soles and heels, smoothing edges with grinders, dyeing, waxing, buffing, brushing and cleaning. Tools and equipment include tack hammers, awls, lasts (foot forms), hand cutting and punching tools, sewing machines, shoe jacks, foot-operated eyelet punching presses, sole stitchers (to stitch soles onto upper pieces), belt sanders and brush finishers. This classification also applies to shoe repair shops which use the same type of materials, tools and equipment used to make shoes and boots. Most shoe repair shops sell shoe accessories such as laces, insoles, polishes, which are usually displayed at the front of the shop; the sale of those items is included within the scope of this classification. The shops usually employ only one or two persons and are often located in malls or strip malls.

This classification excludes the manufacture of molded rubber shoe parts such as heels, soles, which is to be reported separately in classification 3513; establishments engaged in tanning leather which are to be reported separately in classification 4301; and the manufacture of any other materials used in making shoes or boots which is to be reported separately as applicable.

3802-45 Rubber or pliable goods: Manufacturing by cutting or gluing

Applies to establishments engaged in the manufacture of rubber or pliable goods from premanufactured materials by hand cutting, die cutting, gluing, or heat bonding. Items manufactured in this classification include, but are not limited to, gaskets, seals, bindings for skis, grips for pens or handle bars on bicycles or motorcycles. Raw materials which are lightweight, flexible and generally do not exceed about 3/8" thickness or 1" in diameter, include, but are not limited to, neoprene (a man-made rubber), cork, or other compressed sheets made of materials such as felt, paper, foam, plastic, graphite, Teflon, strips of extruded rubber. Many of the products are made simply by die cutting flat materials into the desired shapes. Other products, such as O-rings, are made by cutting lengths of extruded rubber and joining the ends by gluing or heat-bonding them together to form a circle. Grips for pens or handle bars can be made by cutting rubber tubing to length and grinding the ends for a smooth finish.

This classification excludes establishments engaged in the manufacture of rubber products by molding processes which are to be reported separately in classification 3513.

3802-46 Tent, tarp, awning or shade, boat cover or sail: Manufacturing

Applies to establishments engaged in the manufacture or repair of tents, awnings or outside window shades, boat or automobile tops and covers, sails, fruit picking bags, or similar items made from canvas, duck and synthetic water resistant fabrics. Other materials purchased from outside sources include grommets, hooks, tie rope, netting, binding, trimmings, strapping, pipe or tubing, and metal tops for fruit picking bags. Operations include cutting, sewing or fabric welding which joins pieces by heat-sealing the edges, attaching grommets, and bending pipe or rods for frames. Tools and equipment include hand cutting or punching tools, powered material cutters, sewing machines, grommet punchers, pipe cutters and benders, and staplers.

This classification excludes establishments engaged in the welding of metal awning frames or supports and establishments engaged in the manufacture of metal awnings which are to be reported separately in the applicable metal goods classification; and the installation of any product manufactured in this classification which is to be reported separately in the classification applicable to the work being performed.

WAC 296-17A-3808 Classification 3808.

3808-00 Upholstery work, N.O.C.

Applies to establishments engaged in upholstery work not covered by another classification (N.O.C.). Upholstery work is the custom finishing of furniture and vehicle interiors with stuffing, cushioning, springs, and covering material. Some sewing is usually necessary. Items upholstered include, but are not limited to, chairs, sofas, foot stools, caskets, and seats for aircraft, automobiles, boats or other recreational vehicles (RVs). Upholstery work becomes part of the furniture or vehicle as opposed to removable pillows or cushions which are not permanently attached to the structure. Upholstery shops also perform refurbishing or renovation work which involves removing the old materials, replacing springs, stuffing or cushioning as necessary, and covering with new material. They might replace a vinyl top, trim molding, striping tape, or door edge guards on a car or boat which is included in this classification when done by employees of an employer subject to this classification. Customers usually bring the furniture or vehicle to the shop for upholstery work. Upholstery shops in this classification may sell some fabric as an incidental part of their operation; however, if any upholstery work is done at the shop, the entire operation is to be reported separately in classification 3808. This classification includes businesses which produce furniture entirely from foam rubber or other cushioning or stuffing, springs, and a covering material.

This classification excludes establishments engaged in the manufacture of mattresses which are to be reported separately in classification 3708; establishments engaged in making "throw pillows or cushions" which are to be reported separately in classification 3802; and establishments engaged in selling upholstery materials (but do no upholstery work) which are to be reported separately in classification 6406.

> ***Special note:*** Classification 3808-00 may be assigned to physically separated upholstery departments of furniture or casket manufacturers, and automobile, aircraft, or RV manufacturers provided the conditions set forth in the general reporting rule covering the division of worker hours have been met.

WAC 296-17A-3901 Classification 3901.

3901-00 Bakeries - Retail

Applies to establishments engaged in the baking of assorted goods such as, but not limited to, breads, cakes, pies, and pastries for retail sales. This classification includes "deli" sections in retail bakeries where bakery products, and items such as soups, salads, sandwiches and beverages, are available for on-premises consumption.

This classification excludes commercial wholesale bakeries that bake products for sale to trade customers such as supermarkets, restaurants, and distributors which are to be reported separately in classification 3906, and specialty bake shops that produce single product lines such as cookies and donuts, which are to be reported separately in classification 3901-01.

3901-01 Bakeries - Retail - Specialty shops

Applies to establishments engaged in operating specialty bake shops where products are sold to retail customers. A specialty bake shop is an establishment that makes and sells a single product line such as cookies, donuts, pies, or bagels to customers for consumption on or away from the premises. This classification includes related sales of beverages.

This classification excludes commercial wholesale bakeries that bake products for sale to trade customers such as supermarkets, restaurants, and distributors which are to be reported separately in classification 3906, and retail bakeries engaged in the baking of assorted goods such as breads, cakes, pies, and pastries, for retail sales which are to be reported separately in classification 3901-00.

WAC 296-17A-3902 Classification 3902.

3902-00 Fruit and vegetable: Cannery and freezer operations

Applies to establishments engaged in fruit and vegetable canning or freezing operations for wholesale customers. Operations contemplated by this classification include the receipt of fruit and vegetables directly from growers or dealers, preparing produce for canning by removing foreign materials such as leaves or weeds, washing, sterilizing, grading, peeling, slicing, coring, blanching, scalding and precooking, premeasuring, mixing them in a hopper with sugar or other ingredients, and further processing into canned or frozen products. Pea vining, when performed by employees of a cannery, is also included in this classification.

This classification excludes establishments engaged in evaporating, preserving or dehydrating fruits and vegetables which are to be reported separately in classification 3902-01; establishments engaged in manufacturing fruit juice, cider, jam or jelly which are to be reported separately in classification 3902-02; establishments engaged in packing fresh vegetables and fruits which are to be reported separately in classification 2104; and pea vining when done by employees of farm operations or farm labor contractors which is to be reported separately in the applicable farm classification.

3902-01 Fruit and vegetable: Evaporating, preserving or dehydrating

Applies to establishments engaged in evaporating, preserving, or dehydrating fruits and vegetables for wholesale customers. Operations contemplated by this classification include the receipt of fruit and vegetables directly from growers or dealers, washing, peeling, cooking, pressing fruits and vegetables by machine, adding preservatives and congealants, pasteurizing, then dehydrating, drying, or evaporating to remove the moisture which preserves the fruits and vegetables and leaves only the dry, solid portion. Finished products are packaged in cans, plastic bags, or boxes for shipping.

This classification excludes establishments engaged in canning or freezing of fruits and vegetables which are to be reported separately in classification 3902-00; establishments engaged in manufacturing fruit juice, cider, jam or jelly which are to be reported separately in classification 3902-02; establishments engaged in packing fresh vegetables and fruits which are to be reported separately in classification 2104; and farm operations which are to be reported separately in the applicable farm classification.

3902-02 Fruit syrup or juice, cider, jam or jelly: Manufacturing

Applies to establishments engaged in the manufacture of fruit syrup, juice, cider, jam, or jelly. Operations contemplated by this classification include the receipt of fruit directly from growers or dealers, washing, peeling, and cooking the fruit, extracting juice and separating seeds from pulp with fruit presses or separators, adding sugars, congealants and preservatives, pasteurizing, blending juices to produce a variety of flavors, and further processing to produce bottled, canned, or concentrate products.

This classification excludes establishments engaged in canning or freezing of fruits and vegetables which are to be reported separately in classification 3902-00; establishments engaged in evaporating, preserving or dehydrating fruits and vegetables which are to be reported separately in classification 3902-01; and farm operations which are to be reported separately in the applicable farm classification.

3902-11 Chocolate, cocoa, corn products: Manufacturing

Applies to establishments engaged in the manufacture of cocoa or chocolate such as Dutch or sweet chocolate or of corn products such as, but not limited to, tortillas. Operations contemplated by this classification include receipt of corn and cocoa beans from growers or dealers, processing operations, testing, packaging and shipping. Foreign matter is removed from the cocoa beans and they are sorted, divided, cleaned, and roasted in ovens. Shells are cracked, usually by machines, and the beans examined to ensure quality. Depending on the products being manufactured, beans may be pasteurized, ground, further dried, mixed with chocolate liquor, sugar, powdered milk, cocoa butter, or potassium solutions to make into finished products. Depending on the corn product being made, ingredients are pressed, kneaded, cut, shaped or flattened, and baked or cooked.

This classification excludes establishments engaged in the manufacture of crackers, potato chips, ravioli, tamale, and pasta, or chocolate candy and confections which are to be reported separately in classification 3906, and farm operations which are to be reported separately in the applicable farm classification.

3902-12 Baking powder, dextrine, glucose and starch: Manufacturing

Applies to establishments engaged in the manufacture of baking powder, dextrine, glucose and starch. Operations contemplated by this classification include the receipt of vegetables and grains, such as, but not limited to, potatoes, corn, and wheat from growers or dealers, processing operations, testing, storing finished products in storage tanks, packaging into drums or cans, and shipping. Vegetables or grains are cleaned, sorted, and foreign matter removed. They are dumped onto conveyors and transported to grinding machines where they are ground into a starch paste. Water may be added to make liquid starch or starch milk or dryers may remove excess moisture. Starch blends may be made from raw starch suspensions using chemical solutions. Shakers remove bran, gluten or other particles from the starch suspension. Dextrine is made by further mixing the starch with dextrine paste, adding chemicals, cooking and stirring until the starch is converted to dextrine. Baking powder is made by mixing baking soda, starch, and an acid compound such as cream of tartar.

This classification excludes establishments engaged in the manufacture of food sundries not covered by another classification which are to be reported separately in classification 3902-14 and farm operations which are to be reported separately in the applicable farm classification.

3902-13 Nut shelling, egg breaking, coconut shredding and peanut handling

Applies to establishments engaged in nut shelling, egg breaking, coconut shredding, and peanut handling. Nuts are received from suppliers in bulk and placed into machinery which cracks shells and separates broken shells from the nut meat. Another machine sorts whole nut meats from those that are chipped, broken, or contaminated. At each machine, nuts are examined for rejects, and foreign matter is removed with a vacuum hose or by hand. They may be chopped, sliced, or left whole, then poured from the machines into sacks or containers. The meats of certain nuts, such as almonds, may be ground into meal, then canned for shipment. This classification also includes the grading and polishing of nuts, and shredding of coconuts. Egg breaking machines break eggs and separate the yolk from the white. They are observed for color, quantity, and clarity; inferior yolks or whites are discarded prior to being automatically dropped onto separator trays with individual cups. Eggs may then be mixed with water, pasteurized or dried prior to packaging.

This classification excludes establishments engaged in the manufacture of oils which are to be reported separately in classification 3902-27 and establishments engaged in the manufacture of food sundries which are to be reported separately in classification 3902-14.

3902-14 Food sundries, N.O.C.: Manufacturing or processing

Applies to establishments engaged in the manufacture of a variety of miscellaneous food products not covered by another classification (N.O.C.). Products include, but are not limited to, imitation crab, spices, peanut butter, condiments, salsa, salad dressings, mayonnaise, soups, tofu, instant potatoes, salads and certain ready-to-eat dishes that are usually sold to wholesale distributors. This classification also applies to the grinding and roasting of coffee beans. Operations contemplated by this classification include the receipt of raw ingredients from growers or dealers, processing operations, testing, quality control, laboratory operations,

packaging and shipping. Individual processes, which vary depending on the product being manufactured, include, but are not limited to, cleaning, dividing, grinding, mixing, blending with other ingredients, cooking, cooling, dividing again into desired portions, and packaging. The products are packaged in plastic bags, bottles, or cans, usually by machine. Some products require vacuum sealing, pasteurizing, or freezing.

This classification excludes establishments engaged in the manufacture of crackers, potato chips, ravioli, tamale, pasta, cough drops, confectionery, and chewing gum which are to be reported separately in classification 3906 and farm operations which are to be reported separately in the applicable farm classification.

3902-15 Pickles and sauerkraut: Manufacturing

Applies to establishments engaged in the manufacture of pickles and sauerkraut. Operations contemplated by this classification include the receipt of produce from growers or dealers, processing operations, testing, laboratory operations, packaging and shipping. Produce, such as cucumbers and cabbage, is cleaned, cut, chopped and placed in barrels, vats, or tanks of brine (a mixture of salt, sugar, spices, vinegar) until cured. At the end of curing period, product may be packed into glass jars, plastic bags, or cans. This classification also applies to the pickling of fruits or vegetables such as, but not limited to, tomatoes, peppers, and asparagus.

This classification excludes establishments engaged in canning or freezing of fruits and vegetables which are to be reported separately in classification 3902-00; establishments engaged in evaporating, preserving or dehydrating fruits and vegetables which are to be reported separately in classification 3902-01; establishments engaged in packing fresh vegetables and fruits which are to be reported separately in classification 2104; and farm operations which are to be reported separately in the applicable farm classification.

3902-17 Pet food: Manufacturing

Applies to establishments engaged in the manufacture of frozen or canned pet foods. Operations contemplated by this classification include the receipt of raw ingredients, processing operations, packaging and shipping. After bones and foreign matter are removed, raw ingredients are cleaned and ground. Depending on the product, various ingredients such as, but not limited to, animal meat and fat, fish by-products, cornmeal, soybean meal, ground wheat, rice, poultry, yeast, whey, salt, acids, chemicals, minerals, vitamins, water, or oil are mixed in large vats either by machine or by hand. Mixture is frozen or baked, dried, and packed into cans.

This classification excludes establishments engaged in the manufacture of dry pet food using a milling process which is to be reported separately in classification 2101 and farm operations which are to be reported separately in the applicable farm classification.

3902-24 Breakfast food: Manufacturing

Applies to establishments engaged in the manufacture of breakfast foods such as cereals or breakfast bars. Operations contemplated by this classification include the receipt of ingredients, processing operations, quality control, laboratory operations, packaging, and shipping. Flour, meal, or milled grains such as, but not limited to, corn, oats, barley, wheat, and nuts are mixed with other ingredients, formed into a dough, rolled out and extruded into flakes or other shapes. Pressure cylinders may be used to expand or puff whole grains. Cereals may be sifted through screens to check for size, color, and uniformity or otherwise tested for quality, then baked or dried in bulk prior to packaging.

This classification excludes establishments engaged in the manufacture of wholesale bakery goods which are to be reported separately in classification 3906; establishments engaged in milling or grinding operations which are to be reported separately in classification 2101; and farm operations which are to be reported separately in the applicable farm classification.

3902-26 Poultry canning and canneries, N.O.C.

Applies to establishments engaged in canning poultry or canning operations not covered by another classification (N.O.C.). Operations contemplated by this classification include the receipt of poultry or other products, processing operations, quality control, laboratory operations, packaging, and shipping. The process includes, but is not limited to, washing, cutting or chopping, and cooking poultry or other foods items. Preservatives or flavorings may be added before product is sealed in cans or jars.

This classification excludes establishments engaged in canning or freezing fruits or vegetables which are to be reported separately in classification 3902-00 and establishments engaged in canning or dehydrating meat products which are to be reported separately in classification 4301.

3902-27 Vegetable oil or butter substitutes: Manufacturing

Applies to establishments engaged in the manufacture of salad or vegetable oils, shortening, margarine or other butter substitutes. Operations contemplated by this classification include the receipt of seeds or beans from growers or through dealers, processing operations, quality control, laboratory operations, packaging and shipping. To make oils, soybeans, cottonseeds, safflower seeds, or shelled corn is cracked, ground, milled, steam cooked, and pressed to extract the oil. Depending on the product being made, other ingredients such as water, milk, powdered milk or salt may be blended with the oil, then heated, filtered, and filled into cans or bottles. To make shortening or butter substitutes, flavoring, catalytic agents, and chemicals are added to harden the oils; some products are kneaded to spread the coloring uniformly; then they are packaged in cans, plastic containers, or wrapped in plastic or foil. Machinery includes, but is not limited to, grinders, screens, presses, extractors, dryers, and conveyors.

This classification excludes establishments engaged in the manufacture of "real" butter which are to be reported separately in classification 3902-28 and farm operations which are to be reported separately in the applicable farm classification.

3902-28 Dairy products: Bottling or manufacturing

Applies to establishments engaged in the bottling or manufacture of dairy products such as, but not limited to, bottled liquid or dried products derived from milk, butter, natural or processed cheeses, prepared products such as custard, dips or spread, whipped toppings, ice cream, ice cream mixes, and sherbet. Raw milk is received from suppliers and may go through heat treating, pasteurizing, cooling, and separators which adjust fat content by skimming the milk or adding cream, then pumping into vessels or vats. Additives, preservatives, flavorings, enzymes, or lactic acid may be added depending on the product being made. Further processing to manufacture cheese and other prepared dairy foods may include, but not be limited to, mixing, draining, pressing, spray drying, aging, cutting, and shredding. Product may be bottled or otherwise packaged for shipment.

This classification excludes establishments primarily engaged in the manufacture of dairy-based salad dressings which are to be reported separately in classification 3902-14 and dairy cattle farming operations which are to be reported separately in classification 7301.

WAC 296-17A-3903 Classification 3903.

3903-08 Sugar refining; molasses and syrup, N.O.C.: Manufacturing

Applies to establishments engaged in processing (milling) sugar cane and sugar beets into various forms of powdered and granulated sugar, and the manufacture of molasses and sugar syrups not covered by another classification (N.O.C.). Operations contemplated by this classification include the receipt of sugar cane or sugar beets directly from growers or dealers, crushing or rolling cane to obtain the juice or washing, slicing, and cooking the beets to obtain the juice, evaporating the juice to produce a crystallized substance, and further processing to produce the final product such as granular sugar, white powdered sugar, and brown sugar. Common by-products of a sugar refining operation are molasses and sugar syrups. In some cases an establishment may produce only the sugar syrup and/or molasses, not the crystallized forms of sugar. This classification applies to all of the above operations as the processes to produce sugar syrup and molasses products are similar to those used to produce crystallized sugar.

This classification excludes establishments engaged in the manufacture of fruit syrup, juice, cider, jam or jelly which are to be reported separately in classification 3902.

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, wait staff and assistants, cooks, 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 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, wait staff and assistants, cooks, 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 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, 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 independent contractors. Musicians or entertainers who are considered to be employees of a restaurant 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, wait staff and assistants, cooks, 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 independent contractors. Musicians or entertainers who are considered to be employees of a pizza parlor 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 under age 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 independent contractors. Musicians or entertainers who are considered to be employees of a lounge 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; 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; 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.

WAC 296-17A-3906 Classification 3906.

3906-00 Bakeries, N.O.C.

Applies to establishments engaged in the manufacture of baked goods not covered by another classification (N.O.C.) such as, but not limited to, bread, rolls, tarts, pies, cakes, cookies, bread stuffing and bread crumbs, for sale to supermarkets, restaurants, distributors, and other wholesale customers. Processes for making baked goods vary somewhat, but most are similar to that of baking bread. To make bread, ingredients such as, but not limited to, flour, water, salt, leavening, eggs, milk, sugar, shortening, and preservatives are mixed by machine or by hand and formed into dough. The dough is fed into a hopper which further kneads it and shapes it into a ball. Molders shape the dough balls into cylinders that are ready to be placed in pans. Automatic loaders move the pans through tunnel ovens. After baking, products are mechanically sliced and wrapped, then shipped to customers as quickly as possible due to the relatively short shelf life of baked goods. Machinery includes, but is not limited to, dough troughs, cake depositors, filler and icing machines, conveyors, deep fryers, bun machines, molders, ovens, mixers, flour dust collectors, and racks.

This classification excludes retail bakeries which are to be reported separately in classification 3901; route delivery drivers who are not employees of the bakery who are to be reported separately in classification 1101; and establishments engaged in the manufacture of other foods which are to be reported separately as applicable.

3906-01 Cracker: Manufacturing N.O.C.

Applies to establishments engaged in the manufacture of crackers, and other "dry" bakery products not covered by another classification (N.O.C.) such as, but not limited to, biscuits, wafers, and pretzels for sale to supermarkets, restaurants, distributors and other wholesale customers. Depending on the specific product being made, ingredients such as, but not limited to, flour, sugar, water, salt, soda, yeast, flavorings, and additives are mixed together and formed into dough. The dough is fed through a hopper into a roller, then shaped into product and baked in ovens. Machinery includes, but is not limited to, mixers, ovens, conveyors, packaging and package-handling equipment.

This classification excludes retail bakeries which are to be reported separately in classification 3901 and route delivery drivers who are not employees of the dry bakery goods manufacturer who are to be reported separately in classification 1101.

3906-02 Potato chip: Manufacturing N.O.C.

Applies to establishments engaged in the manufacture of potato chips and similar snack foods not covered by another classification (N.O.C.) such as, but not limited to, fried corn or cheese chips for sale to wholesale customers. To make potato chips, potatoes are washed, sliced, salted, and fried in cooking vats. Automatic rakes stir the potato slices to ensure uniform cooking. As chips emerge from the vats onto conveyors, they are inspected for color and quality. Burned, discolored, or broken chips are discarded; the rest are packaged for sale. Other types of fried chips are made by mixing dry ingredients which are then deep fried, inspected and packaged. Machinery includes, but is not limited to, slicing equipment, mixers, deep fryers or cooking vats, pan greasers, ovens, conveyors, packaging and package-handling equipment. This classification includes delivery of the product when done by employees of an employer subject to this classification.

This classification excludes route drivers who are not employees of the chip manufacturer who are to be reported separately in classification 1101.

3906-03 Ravioli and tamale: Manufacturing

Applies to establishments engaged in the manufacture of ravioli, tamales, tortellini or similar frozen or ready-to-cook foods, for sale to wholesale customers. Ingredients include, but are not limited to, cornmeal, flour, ground meats, cheeses, seasonings, tomatoes or tomato paste, sauces, and corn husks. Depending on the specific product being made, ingredients are mixed together, placed in shells, pasta or corn husks, or otherwise prepared, cooked, inspected, wrapped, packaged and, in some cases, frozen. Machinery includes, but is not limited to, mixing or blending machines, deep fryers or cooking vats, ovens, conveyors, packaging and package-handling equipment, and freezers.

This classification excludes route drivers who are not employees of the food product manufacturer who are to be reported separately in classification 1101.

3906-04 Pasta: Manufacturing

Applies to establishments engaged in the manufacture of pasta products such as, but not limited to, macaroni, spaghetti, or noodles for sale to supermarkets, restaurants, distributors and other wholesale customers. Ingredients such as, but not limited to, flour, sugar, salt, seasonings, preservatives, oils, and water are mixed in mixing machines to form the dough. The dough is further mixed and kneaded, pressed through rollers to regulate thickness, cut with machinery or by hand to desired size and shape, then wrapped in cellophane or packaged in cartons. Machinery includes, but is not limited to, dough mixers, dough kneaders, rollers, cutting and slitting machines, hydraulic presses, ovens, conveyors, and packaging and package-handling equipment.

This classification excludes route drivers who are not employees of the manufacturer who are to be reported separately in classification 1101.

3906-05 Confectionery, chewing gum or cough drop: Manufacturing

Applies to establishments engaged in the manufacture of confectionery products, chewing gum or cough drops for sale to wholesale customers. Confections include, but are not limited to, candies such as creams, caramels, mints, hard candies, gum drops, glazed fruits, nut brittle, a wide variety of chocolate candy, and molded sugar cake decorations, such as, but not limited to, rosettes, candle holders, and colorful edible images used to decorate cakes or cookies. This classification includes both cooked and uncooked confection products. Because of the variety of candies and confections included in this classification, preparation and finishing processes which individualize the product may vary widely. Ingredients include, but are not limited to, sugar, flour, starch, nuts, milk, water, flavorings, cocoa, and coloring. Depending on specific product being made, ingredients are weighed, mixed or beat. Further processing may include heating, pressure cooking, baking, or forming uncooked mixtures (referred to as "paste" or frosting) into products by twirling, pressing, molding, or otherwise shaping. Confection products may be individually wrapped or packed in boxes, cans, trays, or other containers. Machinery includes, but is not limited to, ranges, burners, various sized kettles, pots, pressure cookers, trays, mixing, cutting, or filling machines, hoppers, conveyors, die cutters, presses, coolers, and packaging and package-handling equipment. The manufacture of chewing gum and cough drops is similar although ingredients vary somewhat.

This classification excludes route drivers who are not employees of the confection manufacturer who are to be reported separately in classification 1101; candy store operations with on-premise manufacturing which are to be reported separately in classification 3905-13; and candy store operations with no manufacturing which are to be reported separately in classification 6406.

3906-07 Pizza: Manufacturing, N.O.C.

Applies to establishments engaged in the manufacture of frozen or ready-to-bake pizza not covered by another classification (N.O.C.) for sale to wholesale customers. Dough is mixed and rolled out to form the crust; sauce and a variety of toppings such as meats, cheese, vegetables are arranged on top of the crust. Pizzas are wrapped in plastic wrap, packaged, and stored in freezers prior to delivery. Machinery includes, but is not limited to, mixers, rolling devices, ovens, conveyors, packaging and package-handling equipment, and freezers.

This classification excludes route drivers who are not employees of the pizza manufacturer who are to be reported separately in classification 1101; pizza parlors which are to be reported separately in classification 3905; and U-bake pizza stores which are to be reported separately in classification 6403.

WAC 296-17A-3909 Classification 3909.

3909-00 Caterers

Applies to establishments engaged in catering operations. This classification includes the preparation and serving of food and beverages for customers who have arranged for their services for social and business events such as weddings, parties, bar mitzvahs, meetings or banquets. Foods prepared and served range from deli trays, sandwiches, box lunches, and buffets, to full meals. The food may be prepared at the caterer's own facility and delivered to the customer's location or may be prepared at the customer's location. Catering services include, but are not limited to, event planning, arranging tables, decorations, supplying utensils and dishes, bartending, waiting and busing tables, and taking care of leftover food and related clean-up after the event. This classification also includes catering to airlines which involves preparing various foods and direct delivery to the airline with special trucks that maintain hot or cold foods. This classification also applies to food services provided by communities or civic/social organizations to local residents who, because of physical disability or age, are unable to prepare their own food. The food is prepared and delivered to the client's home.

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

WAC 296-17A-4101 Classification 4101.

4101-00 Printing, lithography, engraving, map printing and silk screening, N.O.C.

Applies to establishments engaged in providing a variety of printing services not covered by another classification (N.O.C.) to others. Operations contemplated include, but are not limited to, the press room, assembly and staging areas, shipping departments, and delivery. Printing: This category covers many types of printing including offset cold press and letterpress printing. Lithography: This category of printing is similar to letterpress printing with the process used to transfer images to paper (stock) being the distinction. In letterpress printing the image is transferred directly from plate to stock. In lithography an additional cylinder containing a rubber blanket is used. The process is plate to blanket to stock. Engraving: This applies to a process wherein designs or images are incised into the surface of a material from which printing impressions can be made. Map printing: This applies to an end product produced by a printer rather than a specialty form of printing. Silk screening (or screen printing): This applies to a specialty type of printing wherein a silk, nylon or metal screen contains the desired image and ink is forced through the screen to form the design on paper or other medium. Products produced by establishments subject to this classification include, but are not limited to, catalogs, booklets, pamphlets, brochures, books, letterhead, paper signs, and specialty invitation and business cards.

This classification excludes photographic composition or prepress work such as, but not limited to, photographic or computerized typesetting, layout, paste up, editing, proofreading, camera work and automated plate making which are to be reported separately in classification 4904. Employees of an employer subject to this classification who have both photographic composition/prepress work duties and duties which are subject to this classification (4101) are to be reported separately in classification 4101 without a division of work hours. This classification also excludes newspaper publishers who are to be reported separately in classification 4103

and establishments engaged in cloth printing operations which are to be reported separately in classification 3802.

4101-02 Rubber stamp: Manufacturing or assembly

Applies to establishments engaged in the manufacture or assembly of all types of rubber or synthetic rubber stamps or marking devices for others. Products produced by establishments subject to this classification include, but are not limited to, date, character, name and address stamps. Stamps may be produced by hand or machine and can be made from a variety of natural or synthetic materials. Finished stamps are attached to handles or coverings purchased from others.

4101-03 Bookbinding

Applies to establishments engaged in bookbinding and/or the restoration of old or damaged books using methods similar to those employed by bookbinders described by this classification. One definition of bookbinding is all further treatment of stock after printing which may include cutting, folding, trimming, gathering, stitching, gluing and casing. There are two general types of binding: Pamphlet binding and bookbinding. Pamphlet binding is used for such material as folders, booklets, catalogs and magazines. An automatic feeder carries the sheets to a folding machine. After folding, the sheets can be collated either by hand or by machine and either saddle-wire or side-wire stitched, depending on the thickness of the material being bound. There are a number of ways to bind a book, the most common being "edition" binding, also known as hard cover or cases binding, where the papers are sewn together by specialized sewing machines. This process is used when permanence is desired. "Perfect" binding is a less expensive type of binding as it requires no sewing or stitching and uses a pliable adhesive for binding.

This classification excludes photographic composition or prepress work such as photographic or computerized typesetting, layout, paste up, editing and proofreading, camera work and automated plate making which is to be reported separately in classification 4904. Employees of an employer subject to this classification who have both photographic composition and/or prepress duties and duties which are subject to this classification (4101) are to be reported in classification 4101 without a division of work hours.

WAC 296-17A-4103 Classification 4103.

4103-01 Newspaper publishing

Applies to establishments engaged in publishing daily or periodic newspapers. This classification includes the printing, distribution and general maintenance activities of the newspaper. The printing operation usually consists of one of three processes: Offset lithography, letterpress, or flexography. After the papers are printed, they are cut, folded and stacked either manually or by computer-operated machinery. Route managers then distribute the papers to door-to-door carriers or independent route delivery drivers. Typical occupations covered by this classification include bindery workers, press operators, freight handlers, machine feeders, production helpers, maintenance workers and drivers.

This classification excludes photo composition or prepress work such as photographic or computerized typesetting, layout, paste up, editing, proofreading, camera work and automated platemaking which is to be reported separately in classification 4904; outside reporters, photographers, sales personnel, advertising staff and circulation solicitors who are to be reported separately in classification 6303; and establishments engaged in printing operations for newspapers published by other firms which are to be reported separately in classification 4101.

> ***Special note:*** Employees of an employer subject to this classification who have both photographic composition/prepress work duties and duties which are subject to this classification (4103) are to be reported separately in classification 4103 without a division of work hours.

Newspapers without any printing operations are governed by the general reporting rule covering businesses described by a standard exception classification.

WAC 296-17A-4107 Classification 4107.

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

Applies to establishments engaged in the service, repair, installation, or recycling of business machines not covered by another classification (N.O.C.). This classification includes all work performed on the customer's premises as well as in the employer's shop.

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:

- Removing and replacing bad cords;
- Regluing broken keys;
- 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.

WAC 296-17A-4108 Classification 4108.

4108-15 Letter service shops and mailing or addressing companies

Applies to establishments engaged in providing large volume mailing and addressing services. This could be the routine mailing of periodicals or advertising brochures or a one-time letter to a particular list of recipients. Work contemplated by this classification includes, but is not limited to, folding, sorting, labeling and stuffing envelopes (either by hand or machine), clerical support, outside sales work, pick up of preprinted material from a client's location and delivery of completed work to the client or post office when done by employees of an employer having operations subject to this classification. Companies in this classification may also research and compile mailing lists as an additional service for their clients who are involved in direct mail advertising. This classification includes contracting of complete mail room services at a client's location.

This classification excludes printing of advertising material which is to be reported separately in classification 4101 and photocopying or duplicating of printed material, private mail box services (receipt and mailing of routine ready-to-mail letters and packages) for box renters, and package wrapping/mailing services, all of which are to be reported separately in classification 6406.

WAC 296-17A-4109 Classification 4109.

4109-10 Sign painting or lettering inside buildings

Applies to establishments engaged in sign painting or lettering inside a customer's building. This type of painting includes, but is not limited to, names, addresses and office hours on a door or window, and signs in the form of lettering/illustrations on an interior wall. Work contemplated by this classification includes preparing the surface by cleaning, sanding, etc., applying the lettering/illustrations by appropriate method (brushing, rolling, spraying, etc.), and applying a protective finish. This classification includes the painting of scenery, by a contractor, in a shop or theater (if done by the employees of a theater or television broadcasting station it would be an inclusion in classification 4504 or 4502 as applicable), and the painting of an interior mural.

This classification excludes sign painting shops that paint on, or apply vinyl lettering to, precut backings which are to be reported separately in classification 4109-18; painting in a shop that is not covered by another classification which is to be reported separately in classification 3603-12; and the painting, repair or erection of signs or murals on any part of the exterior of a building which is to be reported separately in classification 0403.

4109-18 Sign painting in shop

Applies to establishments engaged in providing sign painting services in their shop. The use of this classification is limited to painting on, or applying vinyl lettering to, precut mediums (sign backings) provided by the customer or purchased elsewhere; it does not contemplate the manufacture of the sign backing. (Vinyl lettering or designs are usually computerized. Lettering or designs are entered into a computer; a plotter/cutter attached to the computer cuts the programmed design or lettering from rolls of vinyl.) Work contemplated by this classification includes preparing the surface by cleaning, sanding, etc., applying the lettering/illustrations by appropriate method (such as brushing, rolling, spraying, applying vinyl designs), and applying a protective finish. This classification includes making and applying vinyl lettering in place of painted lettering and lettering/illustrating on vehicles not in connection with auto body repair or painting.

This classification excludes the painting or lettering of signs in buildings which is to be reported separately in classification 4109-10; painting in a shop which is to be reported separately in classification 3603 (unless the painting is included in another classification); the painting, repair or erection of signs on any part of the exterior of a building which is to be reported separately in classification 0403; and sign painting in connection with sign manufacturing operations which is to be reported separately in the applicable manufacturing classification.

> ***Special note:*** An employee who creates vinyl lettering or designs on computerized equipment in an office environment, and is not involved in the further manufacturing of signs, could qualify for class 4904 provided that all the conditions of WAC 296-17-31018 are met.

WAC 296-17A-4201 Classification 4201.

4201-00 Longshoring and stevedoring

Applies to establishments engaged in longshoring (stevedoring) operations which involve the transfer, loading, and unloading of ships' cargo and storage of such on docks or in nearby warehouses. This classification includes stevedoring by hand or hand truck and containerized stevedoring which involves the use of a cross deck crane for lifting the trailer body container onto or off of the ships deck or hold. This classification also includes wharf and pier operations, coal dock operations, cargo checkers, tallymen and the repackaging or mending of damaged containers in connection with stevedoring activities.

This classification excludes stevedores employed directly by a port district who are reported separately in classification 4201-02.

> ***Special note:*** Stevedoring activities are almost always covered by the Longshore Harbor Workers Compensation Act (LHWCA) except when conducted by a port district or other political subdivision.

4201-02 Port districts

Applies to the operation of port districts by a municipality. Port districts have separate taxing authority and although they may receive tax dollars from levies most of their operating costs are funded through rental and use fees on the property and facilities they operate. Port districts are authorized by state law for the purpose of acquiring, developing, maintaining and operating various transportation-related properties and facilities. In addition to marine and airports, the district may also develop and maintain facilities used for the transfer, handling, storage and terminal operations of commercial enterprises. This classification includes sales personnel and any stevedoring operations conducted by port district employees.

This classification excludes clerical office employees of a county who are to be reported separately in classification 5306 and stevedoring operations not conducted by port district employees which are to be reported separately in classification 4201-00.

WAC 296-17A-4301 Classification 4301.

4301-05 Glue, lard, or tallow: Manufacturing

Applies to establishments engaged in the manufacturing of products from animal substances such as glue, lard and tallow. Glue manufacturing begins by boiling animal substances, including skins and hoofs, in water until the materials are diluted and melted. The material dries as a residue and forms as a hard pure protein gelatin. Incidental operations include bone crushing, grinding and bagging of bone meal, the filling of solidified grease into drums from the oil settling tanks and the pressing, drying, pulverizing and bagging of tankage for fertilizer manufacturers. The traditional "hot" animal glue which is produced in flake form, requires a heated glue pot to keep it at a usable consistency. More modern forms are ready to use liquids. Glues come in three general forms: Ready-to-use, water mixed form, and waterproof types that are often two-part and must be sold in two separate container units. These come with directions to mix to specified proportions just before use. Ready-to-use types retail in bottles, cans and tubes. Tools and equipment used include, but are not limited to, boiling pots, scrapers and razors. This classification includes making or refining lard, which is the white solid or semisolid rendered fat from a hog, and tallow making. This process includes taking the hard fat from parts of the bodies of cattle, sheep or horses, separating it by melting from the fibrous and membranous matter and mixing the whitish solids for use in making candles, leather dressing, soap and lubricants.

This classification excludes establishments that manufacture synthetic glues such as acrylic base, contact cement, polyester, latex combination, epoxy sticks, polyethylene, polyvinyl, or cellulose nitrate or rubber base which are to be reported separately in classification 3701.

4301-10 Sausage: Manufacturing

Applies to establishments engaged in manufacturing sausage. This process includes grinding, mixing, and blending cuts of meat with seasonings, spices, and fillers using grinders, mixers, pots, cooking tanks and meat cutting instruments. The mixture is stuffed into synthetic or natural casings or packed into forms. The product is often cooked in pressurized cooking tanks. The sausage is then cured by either pumping or injecting a curing solution into the meat or dry rubbing a curing substance into the meat and immersing the meat in a brine solution. Curing solutions usually contain one or more chemicals, such as sodium or potassium nitrate, ascorbate, or erythorbate, and water. The meats are then allowed to cure for up to 40 days. Curing may be followed by a period of several hours to several days in a temperature controlled smokehouse. The final product may be packaged, canned, placed in jars, or frozen.

This classification excludes dealers of natural sausage casings which are to be reported separately in classification 4301-19; meat products manufacturing which is to be reported separately in classification 4301-12; retail meat and poultry dealers which are to be reported separately in classification 3303; and the handling of livestock which is to be reported separately in the applicable classification.

4301-11 Packing house

Applies to establishments engaged in packing house operations which include the handling and slaughtering of livestock and the preparation of fresh meat and meat products. Animals are moved through a system of chutes to a conveyor system which takes them through a stunning machine and then into the slaughtering area. Work is performed with the use of hoists, knives, scissors, razors, scrapers, meat chippers, cleavers and hydraulic dropper/spreaders. After slaughtering, the blood is drained, collected and stored. The carcasses are then dipped into a scald tank and conveyed to dehairer machines and the hides are removed. After carcasses have been inspected and weighed, they are placed in blast freezers for several hours and then moved to a cooler. Carcasses are sawed or cut into portions and specific cuts of meat including those that will be used in other products such as cold cuts, sausages, and hot dogs. The products are then placed in cardboard boxes and loaded onto pallets. This classification includes incidental rendering, lard refining, butter substitutes manufacturing, washing of casings, sausage manufacturing, salting of hides, cooking of offal (waste), processing of the viscera manually or by machine, and fertilizer manufacturing when done by employees of an employer subject to this classification. Some of the prepared meats are packed in cans, bottles, or jars, sealed and cooked in vats. Meat packing and processing operations may be consolidated or may be in different locations.

This classification excludes establishments primarily engaged in sausage manufacturing which are to be reported separately in classification 4301-10; dealers of natural sausage casings which are to be reported separately in classification 4301-19; meat products manufacturing which is to be reported separately in classification 4301-12; slaughterhouse only operations which are to be reported separately in classification 4301-22; custom meat cutting which is to be reported separately in classification 4302; retail meat and poultry dealers which are to be reported separately in classification 3303; and wholesale meat and poultry processors/dealers which are to be reported separately in classification 3304.

4301-12 Meat products: Manufacturing

Applies to establishments engaged in meat products manufacturing, including canning or dehydrating. Products include, but are not limited to, frankfurters, bologna, head cheese and meat loaf. No handling or slaughtering of livestock is performed by employers subject to this classification. Meats are received in halves, quarters or individual fresh cuts. Cuts of meat are washed, soaked in brine, smoked, pickled, corned, and/or otherwise cooked. Meat products are bottled in jars, bottles, or cans and sealed. Meat trimmings may be chopped, ground, mixed, smoked, boiled, or stuffed in sausage casings. Machinery and equipment includes, but is not limited to, mixing, cutting, and bottling equipment or tools.

This classification excludes establishments primarily engaged in sausage manufacturing which are to be reported separately in classification 4301-10; dealers of natural sausage casings which are to be reported separately in classification 4301-19; glue, tallow or lard manufacturing which is to be reported separately in classification 4301-05; packing house operations which are to be reported separately in classification 4301-11;

slaughterhouse operations which are to be reported separately in classification 4301-22; custom meat cutting which is to be reported separately in classification 4302; the retail sale of meat and poultry which is to be reported separately in classification 3303; and wholesale meat dealers and wholesale poultry processors/dealers which are to be reported separately in classification 3304.

4301-13 Peat moss: Shredding and baling

Applies to establishments engaged in the shredding and baling of peat moss. This includes the cleaning, sorting and packaging of peat moss to be used as mulch, plant food (fertilizer), soil amendment, fuel or decorative uses such as in floral arrangements.

This classification excludes establishments engaged in the digging or stripping of peat from the surface of bogs with use of mechanical equipment which are to be reported separately in classification 0112 and the picking of moss by hand in a forest which is to be reported separately in classification 4802.

4301-17 Tanneries, fur manufacturing

Applies to establishments engaged in tannery operations which involve tanning and dressing raw hides for sale to dealers or manufacturers of leather or fur products. (Taxidermists often send hides to a tannery rather than treating them at their own shops.) Hides are received from outside sources, washed in caustic soda, borax and soda to clean, soften and preserve them. Excess flesh and tissue is removed from hides by fleshing machines which resemble a band saw mounted on a table. Any additional fleshing is done by scraping with a hand knife. Hides are then softened by agitating in a lime solution to remove all or part of the hair or fur, softened by agitating paddles using a variety of chemicals mixed with cornmeal and treated with a solution of sulfuric acid. Tanning is then done in revolving drums containing a mixture of water, salt, sodium bicarbonate and chromium sulfate. Drying may be done using a gas fired oven depending on the type of hide. Shredded hide may be baled and sold to glue makers. Tanned hides are split, dyed and finished. Tears in the hide are hand sewn.

This classification excludes hide or leather dealers, establishments engaged in hide pelting, and taxidermists which are all to be reported separately in classification 3708.

4301-19 Sausage casing dealers

Applies to establishments engaged in the sales and distribution of natural sausage casings to others. Casings are animal intestines received from packing houses or rendering plants. Wholesale dealers wash, dry, sort and package casings for distribution.

This classification excludes establishments engaged in the manufacture of sausage which are to be reported separately in classification 4301-10.

4301-21 Rendering works, N.O.C.

Applies to establishments engaged in rendering operations not covered by another classification (N.O.C.). Rendering is the act of reducing or melting down fat by heating. The raw animal materials such as, but not limited to, discarded fat, bone trimmings, meat scraps, blood, grease and feathers are collected from farms, stockyards, slaughterhouses, butcher shops, supermarkets, restaurants, meat and poultry stores, ranches, feed lots or animal shelters and brought to the rendering plant. The hides are removed and stored for shipment to hide dealers and tanneries. Carcasses are cut into workable sizes and placed into tanks. Steam passes directly into the materials being cooked. The grease is drawn off and meat and bones drop into a slush box. The slush is then pressed to remove more water and grease before going to steam pressure dryers. In some plants this is all performed with one piece of equipment. Tools and equipment may also include crushers, hashers, grinders, hoggers, prebreakers, blow tanks, conveyors, bucket elevators, pumps, steam-heater batch corkers, dryers, screw presses and waste water treatment equipment. In addition, other products such as cod liver oil may be produced, depending on the basic material being rendered. Regardless of the type of rendering system being used, all fish oils and animal grease or tallow are pumped into receiving or

settling tanks. Barrels, drums or tank cars are filled for shipment to manufacturers of assorted products such as soap, and fatty acid products such as cosmetics, lubricants, paints and plastics. Edible tallow is used in margarine and other foods as regulated by the USDA. This classification includes the crushing, grinding, pressing, drying, pulverizing, and bagging of dried slush or tankage to produce fish or bonemeal, and feed concentrates for livestock and poultry and fertilizer.

This classification excludes establishments engaged as packing houses which are to be reported separately in classification 4301-11 and establishments engaged as slaughterhouses which are to be reported separately in classification 4301-22.

4301-22 Slaughterhouses

Applies to establishments engaged in the slaughter of animals and the initial processing of meat. This includes purchasing livestock from individuals or feedlots, handling the livestock, maintaining pens, and butchering. The process requires the preparation of the animal carcass, washing of casings and the salting of hides or cooking of offal (waste). Tools and equipment used include hydraulic dropper/spreaders, stunning machines, hoists, knives, scissors, razors, scrapers, meat chippers and cleavers. The meat is then sold by hanging weight and distributed to buyers using box freezer or container trucks. This classification excludes establishments engaged in packing house operations which are to be reported separately in classification 4301-11; establishments engaged in manufacturing meat products which are to be reported separately in classification 4301-12; custom meat cutting which is to be reported separately in classification 4302; retail meat and poultry dealers which are to be reported separately in classification 3303; wholesale meat dealers and wholesale poultry processors/dealers which are to be reported separately in classification 3304.

WAC 296-17A-4302 Classification 4302.

4302-14 Custom meat cutting

Applies to establishments engaged in operating custom meat cutting shops. This classification primarily caters to customers who bring in an animal carcass (usually from a farm or hunt) for processing. Customers generally fill out a cut and wrap list which indicates how they want the meat cut such as steaks, flank, roasts, ribs, fillets, or hamburger, and how they want the product wrapped such as 3 steaks to a package, 5 pound roasts, 2 pound packages of hamburger, etc. Once the order has been filled to a customer's specifications, meat is stored in a freezer locker until the customer picks up the product. Custom meat cutting shops may also smoke meats and offer custom cut inspected meats (meaning inspected by USDA officials) for sale as locker packages or by the pound. It is also common for these establishments to sell related grocery items such as butter, eggs or milk. Tools and equipment include, but are not limited to, knives, razors, meat chippers, cleavers and hand carts.

This classification excludes establishments primarily engaged in custom meat cutting including farm kill operations which are to be reported separately in classification 4302-15; establishments engaged in farm kill operations only which are to be reported separately in classification 4302-16; packing house operations and slaughterhouse operations which are to be reported separately in classification 4301; establishments engaged in the retail sale of meat and poultry dealers which are to be reported separately in classification 3303; and wholesale meat dealers which are to be reported separately in classification 3304.

4302-15 Custom meat cutting and farm kill

Applies to establishments engaged in operating custom meat cutting shops which also provide farm kill operations away from the custom meat shop. This classification primarily caters to customers who bring in an animal carcass (usually from a farm or hunted) for processing. Customers generally fill out a cut and wrap list which indicates how they want the meat cut such as steaks, flank, roasts, ribs, fillets, hamburger, etc., and how they want the product wrapped such as 3 steaks to a package, 5 pound roasts, and 2 pound packages of hamburger. Once the order has been filled to a customer's specifications, meat is stored in a refrigerated locker until the customer picks up the product. Custom meat cutting shops may also smoke meats and offer

custom cut inspected meats (meaning inspected by USDA officials) for sale as locker packages or by the pound. It is also common for these establishments to sell related grocery items such as butter, eggs or milk. Tools and equipment include, but are not limited to, knives, razors, meat chippers, cleavers and hand carts. Farm kill operations are usually performed with the use of a mobile kill truck. The animal is killed, placed on a hook hoist attached to the mobile unit, skinned, and dressed. The meat is then processed, according to the customer's order, usually at the shop.

This classification excludes establishments engaged in custom meat cutting-in shop only (no farm kill) which are to be reported separately in classification 4302-14 and farm kill only operations (mobile butchering) which are to be reported separately in classification 4302-16.

4302-16 Farm kill

Applies to establishments engaged exclusively in mobile butchering or farm kill operations which are usually performed with the use of a mobile kill truck. The animal is killed, placed on a hook hoist attached to the mobile unit, skinned, and dressed. Establishments in this classification are engaged in farm kill operations only; they are not engaged in the further processing of meat or meat cutting.

This classification excludes establishments engaged in operating custom meat cutting shops only (no farm kill) which are to be reported separately in classification 4302-14 and custom meat cutting shop including farm kill which are to be reported separately in classification 4302-15.

WAC 296-17A-4304 Classification 4304.

4304-00 Feedlots or stockyards

Applies to establishments engaged in operating feedlots or stockyards. Feedlots are large, enclosed yards usually with pens or stables where livestock, such as cattle, horses, sheep or pigs, are temporarily held for the sole purpose of supplying with feed and nourishment. Feed (such as corn or hay) is brought in bulk. Feed may be mixed in choppers and blown into feeder troughs. The livestock are raised until they reach certain weights, then sold to packing houses or slaughterhouses. Stockyards are holding areas (large, enclosed yards) where livestock are kept until they are sent for slaughter, sold or dispersed elsewhere.

This classification excludes packing houses or slaughterhouses which are to be reported separately in classification 4301 and livestock auction and sales yards or livestock buyers houses which are to be reported separately in classification 4304-02.

4304-02 Livestock auction and sales yards; livestock buyers

Applies to establishments engaged in operating livestock auction and sales yards and to livestock buyers. Operation of an auction and sales yard involves the exhibition and sale of cattle, horses, mules, sheep, hogs and goats. The premises usually consists of an arena, a grandstand for customers (both buyers and sellers), and outside pens or stalls for livestock. The livestock are usually dropped off by customers (farmers, ranchers, etc.), are tagged, recorded, checked by brand inspectors and veterinarians, and inspected by employees of the yard. If the animals are left prior to the day of the sale, the employees will feed the livestock and maintain the pens. When the auction begins, yard employees bring the livestock to the arena, parade them around for show, then take them back to the pens to be weighed. A recordkeeper usually assists the auctioneer during this activity. Recordkeepers engaged directly in the business of auctioning are subject to the auction classification. Livestock buyers view the livestock from an overhead viewing area or by walking through the pen area.

WAC 296-17A-4305 Classification 4305.

4305-06 Garbage works or landfill: Reduction or incineration

Applies to establishments engaged in the disposal of refuse by processing or destruction, or in the operation of incinerators, landfills or other sites for disposal of such materials. Sanitary landfilling involves spreading typical household waste, in thin layers, compacting them to the smallest practical volume, and covering them with soil each working day in a manner that minimizes environmental impact. Sanitary landfills must have permits issued by a state regulatory program. Also included in this classification are solid waste landfills which are designed to accept construction debris such as plasterboard, cement, dirt, wood, and brush. Compactors may be used to compact the trash before it is discarded in the landfill. Incinerator operations reduce the volume of refuse with the remaining material and ashes being discarded in a landfill. Front end loaders are frequently used to feed the refuse into the incinerator. This classification includes cashiers collecting fees from customers, incidental recycling or sorting operations conducted in connection with a landfill or garbage works operation by employees of an employer subject to this classification, and establishments that only sort refuse. (Refuse sorting centers are distinguished from "buy back centers" in that "buy back centers" collect recyclable materials which they sell to others while refuse sorting centers collect and dispose of materials.)

This classification excludes establishments engaged in solid waste, refuse or ashes collecting, including curbside recycle services which are to be reported separately in classification 4305-18; cities or towns engaged in solid waste, refuse or ashes collecting, including curbside recycle services which are to be reported separately in classification 0803; counties and taxing districts engaged in operating garbage works, landfill, reduction or incineration operations which are to be reported separately in classification 1501; establishments engaged in hazardous waste and toxic material processing or handling, including processing of medical or septic tank waste, drug lab or hazardous spill cleanup (excluding oil spill cleanup on land), and reprocessing or handling of low-level radioactive materials, which are to be reported separately in classification 4305-20; establishments engaged in tire dumps or collection centers which are to be reported separately in classification 4305-21; and buy back (recycle) center operations that include the collecting, buying from customers, sorting and the baling and sales of materials which are to be reported separately in classification 2102.

4305-18 Solid waste, refuse or ashes collecting

Applies to establishments engaged in collecting and removing waste from private homes, commercial establishments, industrial facilities, and other sites. Refuse may be picked up on a daily, weekly, or other regular basis. Drivers are usually assigned designated routes to collect curbside garbage or transport metal dumpsters for commercial businesses. This classification also includes the curbside collection of recyclable material when performed by employees of an employer subject to this classification. Garbage collection companies have contracts to dump refuse at landfills or local transfer stations where refuse is compacted and later transferred to a landfill. Independent owners may also contract to run the services for a county or city. This classification also includes establishments engaged in mobile paper shredding services. A truck, similar to a small moving van, is outfitted with a paper shredder. Empty bins or cans are left at establishments such as banks and law offices which need to have documents shredded, the filled containers are picked up either on a regular basis or on call, and the paper shredded on-site. The shredded paper is delivered to recyclers or other businesses who use shredded paper.

This classification excludes establishments engaged in garbage works, landfill, reduction or incineration operations which are to be reported separately in classification 4305-06; counties or taxing districts engaged in garbage works, landfill, reduction or incineration operations which are to be reported separately in classification 1501; cities or towns engaged in solid waste, refuse or ashes collecting, including curbside recycling services which are to be reported separately in classification 0803; establishments engaged in hazardous waste and toxic material processing or handling, including processing of medical or septic tank waste, drug lab or hazardous spill cleanup (excluding oil spill cleanup on land), and reprocessing or handling of low-level radioactive materials, which are to be reported separately in classification 4305-20; establishments engaged in tire dumps or collection centers which are to be reported separately in classification 4305-21; and recycle ("buy-back") center operations that include the collecting, buying from customers, sorting, and the baling of materials which are to be reported separately in classification 2102.

4305-20 Hazardous waste and toxic material processing or handling, N.O.C.

Applies to establishments engaged in the processing or handling of hazardous/toxic materials not covered by another classification (N.O.C.), including the processing of medical or septic tank waste, drug lab or hazardous spill cleanup (excluding oil spill cleanup on land), and reprocessing or handling of low-level radioactive materials. This classification is distinguished from classification 3701-27, in that 4305-20 applies to the processing or cleanup of hazardous/toxic materials while 3701-27 includes the identifying and repackaging for disposal of such materials as drugs, pesticides, chemicals, and toners. Hazardous waste can be defined as any material that contains hazardous elements in amounts high enough to pose a significant threat to human health and the environment and therefore should be isolated. Hazardous characteristics include the ability to bioconcentrate, ignite, corrode, react with water or other materials, or show toxicity such as toxic metals including lead, cadmium and mercury; organic solvents such as benzene and trichloroethylene; and toxic materials such as asbestos.

This classification excludes establishments engaged in garbage works, landfill, reduction or incineration operations which are to be reported separately in classification 4305-06; establishments engaged in solid waste and refuse or ashes collecting, including curbside recycle services and mobile paper shredding operations, which are to be reported separately in classification 4305-18; establishments engaged in tire dumps or collection centers which are to be reported separately in classification 4305-21; soil remediation, including oil spill cleanup on land, which is to be reported separately in classification 0101; asbestos abatement, all operations, which is to be reported separately in classification 0512; processing of waste oils, solvents, antifreeze, paints, and other hazardous materials, which is to be reported separately in classification 3407; and hazardous/toxic material repackaging for disposal, including drugs, pesticides, chemicals, and toners, which is to be reported separately in classification 3701.

4305-21 Tire dumps or collection centers

Applies to establishments engaged in operating tire dumps or collection centers. The primary source of used vehicle tires are tire retailers who remove the tires from their customers' vehicles when replacement tires are sold. Occasionally community or charitable groups will hold a fund raising event where the public can drop off their used tires for a fee. Operations include, but are not limited to, picking up and hauling the used tires to a location where the tires can be stored or manually sorted into those with enough tread to be used on the highways; those casings suitable for retreading (either of which have a resale value); and those with no resale value which are hauled to an appropriate disposal site. This classification includes drivers as well as workers involved in the sorting operations.

4305-22 Debris removal: Construction sites or nonconstruction debris N.O.C.

Applies to establishments engaged in the collecting and removing of construction site debris left by construction crews. The debris may consist of scrap lumber, metal, wire, drywall, carpet and any other materials used in the construction of residential or commercial projects. This classification also includes the collecting and removal of nonconstruction debris. This includes but is not limited to, basement debris, household junk, garden waste, furniture and appliances. The debris is loaded into dump trucks, utility trucks, dump trailers, or roll off dumpsters then transferred to a landfill or local transfer station.

This classification excludes establishments engaged in residential or commercial construction that remove and haul their own debris which is to be reported in the construction classification applicable to the work being performed; establishments engaged in garbage works, landfill reduction or incineration operations which are to be reported separately in classification 4305-06; establishments engaged in solid waste and refuse or ashes collecting, including curbside recycle services and mobile paper shredding operations which are to be reported separately in classification 4305-18; establishments engaged in hazardous waste and toxic material processing or handling, including processing of medical or septic tank waste, drug lab or hazardous spill cleanup (excluding oil spill cleanup on land), and reprocessing or handling of low-level radioactive materials which are to be reported separately in classification 4305-20; establishments engaged in tire dumps or collection centers which are to be reported separately in classification 4305-21; and establishments engaged in preoccupancy cleanup of newly constructed residential or commercial structures which includes washing windows,

vacuuming carpets, dusting woodwork, doors, cabinets, washing floors and fixtures which are to be reported separately in classification 6602-03.

WAC 296-17A-4401 Classification 4401.

4401-00 Cold storage lockers

Applies to establishments that rent cold storage lockers to the public. These establishments do not own equity in the merchandise that is stored. Other than being cold storage facilities they are similar to mini-warehouse storage operations. Typically these operations will be a part of a retail or wholesale food or beverage establishment such as meat markets or wine stores. Typical activities contemplated by this classification include maintenance and security of the facility.

This classification excludes establishments engaged in fruit/vegetable freezer operations which are to be reported separately in classification 3902; establishments engaged in cold storage warehouse operations which are to be reported separately in classification 4404; general merchandise warehouses (not cold storage) which are to be reported separately in classification 2102; mini-storage warehouses which are to be reported separately in classification 4910; and field bonded warehouses which are to be reported in classification 2008.

> ***Special note:*** The distinction between this classification (4401) and cold storage warehouse operations (4404) is that classification 4404 contemplates a warehouse type facility which stores general merchandise of commercial enterprises such as manufacturers and wholesalers as opposed to classification 4401 which rents lockers out to individuals for storage of personal items.

WAC 296-17A-4402 Classification 4402.

4402-00 Ice: Manufacturing or harvesting

Applies to establishments engaged in the manufacture of ice or the harvesting of naturally occurring ice from frozen bodies of water such as lakes or ponds. Ice is made by treating, forming, and freezing water in refrigeration compressor systems. The ice blocks may be scored, cut or sawed, then left in blocks or crushed and bagged. Refrigeration systems are generally freezer coils or pipes running through or around tanks, or refrigerated vaults. Other equipment includes, but is not limited to, tanks, tin molds of various pound sizes or shapes, filtering systems, ice cube making systems which consist of water tanks, tubing and cutting blades, conveyors, incline screws, holding bins, bagging machines, winches, and forklifts. Ice harvesting is the cutting of natural ice from lakes, ponds, or other bodies of water that have frozen over to a suitable thickness and storing it in refrigerated warehouses. Ice manufacturers and harvesters either deliver their ice directly to their customers or sell it to ice dealers.

This classification excludes ice dealers who are to be reported separately in classification 4402-02 and manufacturers of "dry ice" who are to be reported separately in classification 3701.

4402-02 Ice dealers

Applies to establishments engaged as dealers of ice manufactured or harvested by others. Ice dealers either pick up ice directly from manufacturers and deliver it, or store it in their own refrigerated warehouses or ice stations prior to delivery to their customers. Refrigerated, insulated trucks and trailers are used to deliver ice. Customers may include, but not be limited to, restaurants, lounges, service stations, grocery and convenience stores. Ice dealers may also own coin-operated dispensing machines, at various locations, which they refill.

This classification excludes establishments engaged in the manufacture of ice in refrigerated systems and the harvesting of natural ice which are to be reported separately in classification 4402-00 and establishments engaged in the manufacture of "dry ice" which are to be reported separately in classification 3701.

WAC 296-17A-4404 Classification 4404.

4404-05 Cold storage warehouse

Applies to establishments engaged in providing a cold storage facility for general merchandise. These establishments do not own equity in the merchandise they store. The cold storage facility, which is maintained through a mechanical refrigeration process, typically stores items such as, but not limited to, food products, furs, and pharmaceuticals. Work contemplated by this classification includes maintenance and security of the facility, incidental repackaging, and loading and unloading of the warehoused items when performed by employees of an employer having operations subject to this classification.

This classification excludes establishments engaged in fruit/vegetable freezer operations which are to be reported separately in classification 3902; establishments engaged in cold storage locker operations which are to be reported separately in classification 4401; general merchandise warehouses (not cold storage) which are to be reported separately in classification 2102; mini-storage warehouses which are to be reported separately in classification 4910; and field bonded warehouses which are to be reported separately in classification 2008.

> ***Special note:*** The distinction between this classification (4404) and cold storage locker operations (4401) is that classification 4404 contemplates a warehouse type facility which stores general merchandise of commercial enterprises such as manufacturers and wholesalers as opposed to classification 4401 which rents lockers out to individuals for storing of their personal items.

WAC 296-17A-4501 Classification 4501.

Radio or television broadcasting, recording, and video production; technical field staff

Classification 4501 applies to technical staff for radio, television, recording, and video production, who perform work such as installing, testing, and repairing lines, antennas (including tower mounted), satellite dishes, and field transmitting equipment outside their employers' offices or studios.

This classification excludes:

- Employees working inside the employer's studio or office who are to be reported separately in classification 4502;
- Workers employed by cable service providers who are reported separately in classifications 1305 and 4502;
- Construction, maintenance, or repair by contractors, who are reported according to the following type work:
    - Underground lines - Classification 0107;
    - Overhead lines - Classification 0509;
    - Towers - Classification 0508;
    - Electrical wires, cable, or antenna hook-ups within buildings - Classification 0601; and
    - Satellite dish and antenna hookups on building exteriors - Classification 0607.

Employers normally are assigned classification 4502 in addition to classification 4501; however, they must maintain records that permit the department to confirm hours worked in either classification. When employers do not or cannot maintain these records, they must report all hours in question in the classification with the higher rate.

For administrative purposes, classification 4501 is divided into the following subclassification(s):
4501-00 Radio or television broadcasting, recording, and video production; technical field staff

WAC 296-17A-4502 Classification 4502.

Radio, television, recording, video production, and cable service providers; all other employees

Classification 4502 is limited to employees who do not install, test, or repair electrical wiring, cable lines, antennas, satellite dishes, or hook-up subscribers, unless the work is performed inside buildings on their employers' premises. Occupations reported in this classification include clerical office and sales workers, but may also include:

Account managers;
Administrative staff;
Advertising, marketing, and promotions staff;
Animation production staff;
Announcers;
Art, design, wardrobe staff;
Billing, customer service staff;
Camera operators, videographers, photographers;
Commercial productions staff;
Control room engineers and operators;
Facility operations, maintenance staff;
Film and video editors;
Meteorologists;
Music DJs;
Musicians, performers, actors, and personalities;
Producers, directors, reporters;
Sales staff;
Set construction staff, lighting technicians;
Studio engineers, studio technicians;
Stunts staff.

This classification excludes:

- Field employees for cable television or communication providers installing or maintaining extension lines and subscriber hook-ups, who are reported separately in classification 1305;
- Technical staff employed by a radio or television station, recording studio, or video production company installing, testing, or repairing electrical wires, cable, antennas, satellite dishes, or any other equipment outside their employers' studios, offices, or facilities;
- Large-scale theatrical/movie productions reported separately in classification 6608;
- Videotaping by photography studios reported separately in classification 6506; and
- Entertainers, musicians, recording engineers, etc., who are not employees of the broadcasting or recording company.

Businesses may be assigned either classification 4501 or 1305 in addition to classification 4502; however, employers must maintain records that permit the department to confirm hours worked in each classification. If employers do not or cannot maintain these records, they must report all hours in question in the classification with the higher rate.

For administrative purposes classification 4502 is divided into the following subclassification(s):

4502-00 Radio stations, N.O.C.

4502-01 Television stations and video production

4502-02 Recording studios

4502-03 Cable companies, including homeowners' associations or cooperatives offering a central cable system

WAC 296-17A-4504 Classification 4504.

4504-00 Theatres

Applies to establishments engaged in the operation of indoor motion picture theatres, drive-in theatres, and live production theatres. This classification includes, but is not limited to, managers, stage hands, box office employees, projectionists, ushers, snack bar employees, parking lot attendants, security guards, sound system and lighting engineers, set builders, clerical office employees, and sales personnel. This classification includes the organization and management of nontheatrical events on theatre-owned property, such as a "swap meet" on the grounds of an outdoor theatre, when done by employees of an employer having operations subject to this classification.

This classification excludes performers in live theatre such as, but not limited to, actors, entertainers, and musicians who are to be reported separately in 6605 or 6620 as applicable; nontheater employees engaged in setting up stage lighting and sound systems who are to be reported separately in classification 0601 or 0608 as applicable; and nontheater employees engaged in building and setting up props and sets who are to be reported separately in classification 0516.

> ***Special note:*** Theatrical productions often involve independent contractors. The independent contractor tests found in RCW 51.08.180 and 51.08.195 should be applied when reviewing the status of individuals such as, but not limited to, the playwright, composer, set designer, costume designer, lighting and sound designers, and videographer.

WAC 296-17A-4802 Classification 4802.

4802-02 Farms: Berry

Applies to establishments engaged in raising berries of all types. Work contemplated by this classification includes, but is not limited to, preparing soil for new plants, planting, fertilizing, weeding, pruning canes, cutting runners, installing posts and wire supports, tying vines, machine harvesting of berries, and installing or maintaining sprinkler or irrigation systems when performed by employees of an employer subject to this classification. This classification includes roadside fruit stands operated at or near the farm and farm store operations where a small stock of products not produced by the operation subject to this classification may also be offered for sale. Farms operating multiple retail locations, such as those found in parking lots of shopping centers or at farmer's markets, may qualify to have those activities reported separately in classification 6403 provided all the conditions of the general reporting rules covering the operation of a secondary business are met.

This classification excludes fresh fruit packing operations which are to be reported separately in classification 2104; fruit cannery or freezer operations which are to be reported separately in classification 3902; winery operations which are to be reported separately in classification 3702; hand harvesting of berries which is to be reported separately in classification 4806; and any contractors hired by a farm operator to install, repair or build any farm equipment or structures who are to be reported separately in the classification applicable to the work being performed.

> ***Special note:*** The term "farm labor contractor" applies to specialty contractors who supply laborers to a farm operation for specified services such as, but not limited to, weeding, planting, irrigating, or fertilizing. Generally the work involves manual labor tasks as opposed to machine operations. These farm labor contractors are to be reported in the classification that applies to the farm they are contracting with. Contractors who provide both equipment or machinery and the machine operators are to be reported in classification 4808 "custom farm services" as the process involved in operating machinery is the same irrespective of the type of farm they are providing service to or the type of crop involved.

4802-03 Farms: Bulb raising

Applies to establishments engaged in raising flowers and plants for bulbs. Work contemplated by this classification may take place in an open field or a greenhouse. Farming activities include, but are not limited to, preparing soil for new plants; planting, fertilizing, weeding, dead heading or cutting flowers, maintaining or installing sprinkler or irrigation systems, and machine digging and harvesting bulbs when performed by employees of an employer subject to this classification. Any subsequent grading, sorting, packing and shipping of bulbs is included within the scope of this classification as are roadside stands operated at or near the farm and farm store operations where a small stock of products not produced by the operation subject to this classification may also be offered for sale. Farms operating multiple retail locations, such as those found in parking lots of shopping centers or at farmer's markets, may qualify to have those activities reported separately provided all the conditions of the general reporting rules covering the operation of a secondary business are met.

This classification excludes establishments engaged exclusively in the sale of fresh cut flowers and potted plants who are not involved in the cultivation of plants or flowers which are to be reported separately in classification 6404; hand picking of bulbs which is to be reported separately in classification 4806; and contractors hired by a farm operator to install, repair or build any farm equipment or structures who are to be reported separately in the classification applicable to the work being performed.

> ***Special note:*** The term "farm labor contractor" applies to specialty contractors who supply laborers to a farm operation for specified services such as, but not limited to, weeding, planting, irrigating, or fertilizing. Generally the work involves manual labor tasks as opposed to machine operations. These farm labor contractors are to be reported in the classification that applies to the farm they are contracting with. Contractors who provide both equipment or machinery and the machine operators are to be reported in classification 4808 "custom farm services" as the process involved in operating machinery is the same irrespective of the type of farm they are providing service to or the type of crop involved.

4802-06 Picking of forest products, N.O.C.

Applies to establishments engaged exclusively in picking forest products that are not covered by another classification (N.O.C.) such as, but not limited to, holly, ferns, cones, cedar boughs, mushrooms, wild flowers, wild berries, moss, and tree bark. Work contemplated by this classification is limited to hand picking operations and is often accomplished through the aid of hand held cutting devices such as pruning shears or saws. Properties from which products are harvested from may be owned or leased. Operations not described above are to be reported separately in the classification applicable to the work being performed.

> ***Special note:*** The farm labor contractor provision, as described in the general reporting rules, is not applicable to this classification as such establishments are not engaged in a farming operation.

4802-11 Farms: Flower or vegetable seeds

Applies to establishments engaged in raising flowers, flowering plants or vegetable plants for seed. Work contemplated by this classification may take place in an open field or a greenhouse. Farming activities include, but are not limited to, preparing soil for new plants, planting, fertilizing, weeding, machine harvesting seeds, cutting fresh flowers, harvesting incidental fresh vegetables, maintaining or installing sprinkler or irrigation systems, and drying of the seed. Any subsequent grading, sorting, packing and shipping of seeds is included within the scope of this classification as is the incidental sale of fresh cut flowers or vegetables from roadside stands located at or near the farm and farm store operations where a small stock of products not produced by the operation subject to this classification may also be offered for sale. Farms operating multiple retail locations, such as those found in parking lots of shopping centers or at farmer's markets, may qualify to have those activities reported separately provided all the conditions of the general reporting rules covering the operation of a secondary business are met.

This classification excludes fresh vegetable packing operations which are to be reported separately in classification 2104; cannery or freezer operations which are to be reported separately in classification 3902; establishments engaged exclusively in the sale of fresh cut flowers and potted plants who are not involved in

WAC 296-17A-4802 Classification 4802

the cultivation of plants or flowers which are to be reported separately in classification 6404; hand gathering of seeds where no hand held cutting device is used which is to be reported separately in classification 4806; establishments engaged exclusively in the sale of fresh vegetables but are not involved in the cultivation of plants which are to be reported separately in classification 6403; and any contractors hired by a farm operator to install, repair or build any farm equipment or structures who are to be reported separately in the classification applicable to the work being performed.

> ***Special note:*** The term "farm labor contractor" applies to specialty contractors who supply laborers to a farm operation for specified services such as weeding, planting, irrigating and fertilizing. Generally the work involves manual labor tasks as opposed to machine operations. These farm labor contractors are to be reported in the classification that applies to the farm they are contracting with. Contractors who provide both equipment or machinery and the machine operators are to be reported in classification 4808 "custom farm services" as the process involved in operating machinery is the same irrespective of the type of farm they are providing service to or the type of crop involved.

4802-12 Farms: Field vegetable crops Mechanically harvested

Applies to establishments engaged in raising field vegetable crops which are mechanically harvested. Work contemplated by this classification includes, but is not limited to, preparing soil for new plants, planting, fertilizing, weeding, pruning, machine harvest of vegetables, and maintaining or installing sprinkler or irrigation systems when performed by employees of an employer subject to this classification. This classification includes roadside stands operated at or near the farm and farm store operations where a small stock of products not produced by the operation subject to this classification may also be offered for sale. Farms operating multiple retail locations, such as those found in parking lots of shopping centers or at farmer's markets, may qualify to have those activities reported separately provided all the conditions of the general reporting rules covering the operation of a secondary business are met. Typical crops include the following:

Beans, Green	Parsnips	Squash
Beets, Table	Potatoes	Tomatoes
Carrots	Radishes	Turnips
Corn, Sweet	Rhubarb	
Cucumbers	Rutabagas	

This classification excludes fresh vegetable packing operations which are to be reported separately in classification 2104; cannery or freezer operations which are to be reported separately in classification 3902; and any contractors hired by a farm operator to install, repair or build any farm equipment or structures who are to be reported in the classification applicable to the work being performed.

> ***Special note:*** This classification differs from classification 4808 "diversified field crops" in that vegetable crops grown subject to classification 4808 generally have a long growing season and are harvested upon reaching maturity at the end of the season. Vegetable crops grown in classification 4802 are generally planted so that harvesting will occur continuously over the season and in smaller quantities. Although corn is technically a grain crop, it is widely accepted as a vegetable crop when harvested for fresh market as opposed to being left in the field to dry and used as feed, flour, or cereal grain. Corn grown subject to classification 4802 is for a fresh market, cannery or frozen food while the corn grown in classification 4808 is for grain, flour and feed.

The term "farm labor contractor" applies to specialty contractors who supply laborers to a farm operation for specified services such as weeding, planting, irrigating and fertilizing. Generally the work involves manual labor tasks as opposed to machine operations. These farm labor contractors are to be reported in the classification that applies to the farm they are contracting with. Contractors who provide both equipment or machinery and the machine operators are to be reported in classification 4808 "custom farm services" as the process involved in operating machinery is the same irrespective of the type of farm they are providing service to or the type of crop involved.

4802-13 Farms: Flowers Field growing

Farms: Florists cultivating or gardening

Applies to establishments engaged in raising flowers and flowering plants for sale. Work contemplated by this classification may take place in an open field or a greenhouse. Farming activities include, but are not limited to, preparing soil for new plants, planting, fertilizing, weeding, cutting fresh flowers, and maintaining or installing sprinkler or irrigation systems. Any subsequent grading, sorting, packing and shipping of flowers is included within the scope of this classification as is the incidental collection of flower seed for use in future crops. This classification includes roadside stands operated at or near the farm and farm store operations where a small stock of products not produced by the operation subject to this classification may also be offered for sale. Farms operating multiple retail locations, such as those found in parking lots of shopping centers or at farmer's markets, may qualify to have those activities reported separately provided all the conditions of the general reporting rules covering the operation of a secondary business are met.

This classification excludes establishments engaged exclusively in the sale of fresh cut flowers and potted plants who are not involved in the cultivation of plants or flowers which are to be reported separately in classification 6404 and any contractors hired by a farm operator to install, repair or build any farm equipment or structures who are to be reported separately in the classification applicable to the work being performed.

> ***Special note:*** The term "farm labor contractor" applies to specialty contractors who supply laborers to a farm operation for specified services such as weeding, planting, irrigating and fertilizing. Generally the work involves manual labor tasks as opposed to machine operations. These farm labor contractors are to be reported in the classification that applies to the farm they are contracting with. Contractors who provide both equipment or machinery and the machine operators are to be reported in classification 4808-11 "custom farm services" as the process involved in operating machinery is the same irrespective of the type of farm they are providing service to or the type of crop involved.

WAC 296-17A-4803 Classification 4803.

4803-02 Farms: Orchards fruit tree crops

Applies to establishments engaged in operating fruit orchards of all types. Work contemplated by this classification includes, but is not limited to, preparing soil for new trees, planting trees, fertilizing, spraying, fumigating, weeding, pruning, harvesting tree fruit, and maintaining or installing sprinkler or irrigation systems when performed by employees of an employer subject to this classification. This classification includes roadside stands operated at or near the farm and farm store operations where a small stock of products not produced by the operation subject to this classification may also be offered for sale. Farms operating multiple retail locations, such as those found in parking lots of shopping centers or at farmer's markets, may qualify to have those activities reported separately provided all the conditions of the general reporting rules covering the operation of a secondary business are met.

This classification excludes fresh fruit packing operations which are to be reported separately in classification 2104; fruit cannery or freezer operations which are to be reported separately in classification 3902; winery operations which are to be reported separately in classification 3702; and contractors hired by a farm operator to install, repair or build any farm equipment or structures who are to be reported separately in the classification applicable to the work being performed.

> ***Special note:*** Prune harvesting is often accomplished by a person laying a canvas cover around the base and surrounding area of the tree. The tree is then shaken by hand causing the fruit to dislodge and fall to the canvas cover where it is picked by hand. Harvesting done by this method is subject to classification 4806 provided that the conditions set forth in classification 4806 have been met. The term "farm labor contractor" applies to specialty contractors who supply laborers to a farm operation for specified services such as weeding, planting, irrigating and fertilizing. Generally the work involves manual labor tasks as opposed to machine operations. These farm labor contractors are to be reported in the classification that applies to the farm they are contracting with. Contractors who provide both equipment or machinery and the machine operators are to be reported in classification 4808 "custom

farm services" as the process involved in operating machinery is the same irrespective of the type of farm they are providing service to or the type of crop involved.

4803-04 Farms: Orchards Nut tree crops

Applies to establishments engaged in operating nut producing orchards of all types. Work contemplated by this classification includes, but is not limited to, preparing soil for new trees, planting trees, fertilizing, spraying, fumigating, weeding, pruning, machine harvesting of nuts, and maintaining or installing sprinkler or irrigation systems when performed by employees of an employer subject to this classification. This classification includes the incidental sale of bulk or packaged nuts at roadside stands operated at or near the farm and farm store operations where a small stock of products not produced by the operation subject to this classification may also be offered for sale. Farms operating multiple retail locations, such as those found in parking lots of shopping centers or at farmer's markets, may qualify to have those activities reported separately provided all the conditions of the general reporting rules covering the operation of a secondary business are met.

This classification excludes nut shelling and packaging operations which are to be reported separately in classification 3902; ground hand picking of nuts which is to be reported separately in classification 4806; and contractors hired by a farm operator to install, repair or build any farm equipment or structures who are to be reported separately in the classification applicable to the work being performed.

Special note: Nut harvesting is often accomplished by a person laying a canvas cover around the base and surrounding area of the tree. The tree is then shaken by hand causing the nuts to dislodge and fall to the canvas cover where they are picked by hand. Harvesting done by this method is subject to classification 4806 provided that the conditions set forth in classification 4806 have been met. The term "farm labor contractor" applies to specialty contractors who supply laborers to a farm operation for specified services such as weeding, planting, irrigating and fertilizing. Generally the work involves manual labor tasks as opposed to machine operations. These farm labor contractors are to be reported in the classification that applies to the farm they are contracting with. Contractors who provide both equipment or machinery and the machine operators are to be reported in classification 4808 "custom farm services" as the process involved in operating machinery is the same irrespective of the type of farm they are providing service to or the type of crop involved.

4803-16 Farms, N.O.C.

Applies to establishments engaged in operating farms not covered by another classification (N.O.C.). Establishments in this classification include holly farms and the raising of sheep, goats, alpacas and llamas. Work contemplated by this classification is of a custodial nature that includes, but is not limited to, pruning and otherwise maintaining trees, tending and feeding animals, raising crops for feed, erecting or mending fences, breeding animals, transporting animals to market, and maintaining or installing sprinkler or irrigation systems when performed by employees of an employer subject to this classification. This classification includes the manufacturing of products made on the farm from animals on the farm such as, but not limited to bottled milk, cheese, yogurt, butter, and soap; spinning wool, woven fabrics, and craft items made from wool or fleeces. This classification also covers artificial insemination and veterinary care when performed by employees of an employer subject to this classification.

This classification excludes businesses primarily engaged in holly packing or wreath making who are to be reported separately in classification 6404 (florists), and contractors hired by a farm operator to install, repair or build any farm equipment or structures who are to be reported separately in the classification applicable to the work being performed.

Special note: The term "farm labor contractor" applies to specialty contractors who supply laborers to a farm operation for specified services such as weeding, planting, irrigating and fertilizing. Generally the work involves manual labor tasks as opposed to machine operations. These farm labor contractors are to be reported in the classification that applies to the farm they are contracting with. Contractors who provide both equipment or machinery and the machine operators are to be reported in

classification 4808 "custom farm services" as the process involved in operating machinery is the same irrespective of the type of farm they are providing service to or the type of crop involved.

WAC 296-17A-4804 Classification 4804.

4804-00 Farms: Poultry

Applies to establishments engaged in operating poultry farms of all types. Poultry farms covered by this classification may be engaged in breeding and raising birds for human consumption or for sale to research laboratories or egg production farms. Work contemplated by this classification is of a custodial nature that includes, but is not limited to, sheltering, tending, feeding and watering birds, raising crops for feed, erecting or mending fences, cages and pens, breeding birds, cleaning pens and cages, transporting animals to market, and maintaining or installing sprinkler or irrigation systems when performed by employees of an employer subject to this classification.

This classification excludes feed milling operations which are to be reported separately in classification 2101; the butchering and processing of poultry which is to be reported separately in classification 3304; and contractors hired by a farm operator to install, repair or build any farm equipment or structures who are to be reported separately in the classification applicable to the work being performed.

> ***Special note:*** The term "farm labor contractor" applies to specialty contractors who supply laborers to a farm operation for specified services such as weeding, planting, irrigating and fertilizing. Generally the work involves manual labor tasks as opposed to machine operations. These farm labor contractors are to be reported in the classification that applies to the farm they are contracting with. Contractors who provide both equipment or machinery and the machine operators are to be reported in classification 4808 "custom farm services" as the process involved in operating machinery is the same irrespective of the type of farm they are providing service to or the type of crop involved.

4804-03 Farms: Egg production

Applies to establishments engaged in operating egg production farms. Farms covered by this classification may also be engaged in raising brood stock for future egg production or sale to other farms. Work contemplated by this classification is of a custodial nature that includes, but is not limited to, sheltering, tending, feeding and watering birds, raising crops for feed, erecting or mending fences, cages and pens, breeding birds, cleaning pens and cages, transporting eggs to market, and maintaining or installing sprinkler or irrigation systems when performed by employees of an employer subject to this classification. This classification also includes any related packing or grading of eggs by farm employees, farm stand operated at or near the farm and farm store operations where a small stock of products not produced by the operation subject to this classification may also be offered for sale. Farms operating multiple retail locations may qualify to have those activities reported separately if the conditions as a multiple business is met.

This classification excludes feed milling operations which are to be reported separately in classification 2101; the butchering and processing of poultry which is to be reported separately in classification 3304; and contractors hired to install, repair or build any farm equipment or structures who are to be reported separately in the classification applicable to the work being performed.

> ***Special note:*** The term "farm labor contractor" applies to specialty contractors who supply laborers to a farm operation for specified services such as weeding, planting, irrigating and fertilizing. Generally the work involves manual labor tasks as opposed to machine operations. Contractors who provide both equipment or machinery and the machine operators are to be reported in classification 4808 "custom farm services" as the process involved in operating machinery is the same irrespective of the type of farm they are providing service to or the type of crop involved.

4804-05 Farms: Fur bearing animals

Applies to establishments engaged in raising fur bearing animals such as mink, fox and chinchilla for pelts (skins) or for sale. Work contemplated by this classification is of a custodial nature that includes, but is not limited to, sheltering, tending and breeding, feeding and killing animals, fleshing and drying skins, erecting or mending fences, erecting or maintaining kennels or cages, cleaning cages and kennels, and veterinary care when performed by employees of an employer subject to this classification.

This classification excludes contractors hired by a farm operator to install, repair or build any farm equipment or structures who are to be reported separately in the classification applicable to the work being performed.

> ***Special note:*** The term "farm labor contractor" applies to specialty contractors who supply laborers to a farm operation for specified services such as feeding animals, grooming, and cleaning kennels. Generally the work involves manual labor tasks as opposed to machine operations. These farm labor contractors are to be reported in the classification that applies to the farm they are contracting with. Contractors who provide both equipment or machinery and the machine operators are to be reported in classification 4808 "custom farm services" as the process involved in operating machinery is the same irrespective of the type of farm they are providing service to.

4804-06 Farms: Worm

Applies to establishments engaged in raising worms. Work contemplated by this classification includes, but is not limited to, the preparation of soils and soil mixes, maintaining proper soil moisture to encourage worm growth and reproduction, digging worms, sorting and packaging.

This classification excludes contractors hired by a farm operator to install, repair or build any farm equipment or structures who are to be reported separately in the classification applicable to the work being performed.

> ***Special note:*** The term "farm labor contractor" applies to specialty contractors who supply laborers to a farm operation for specified services such as weeding, preparing soils, irrigating and fertilizing. Generally the work involves manual labor tasks as opposed to machine operations. These farm labor contractors are to be reported in the classification that applies to the farm they are contracting with. Contractors who provide both equipment or machinery and the machine operators are to be reported in classification 4808 "custom farm services" as the process involved in operating machinery is the same irrespective of the type of farm they are providing service to.

4804-07 Farms: Apiaries (bees)

Applies to establishments engaged in raising honey bees for making honey or for sale to growers or farmers who use them as pollinators or to laboratories or research centers. Work contemplated by this classification is of a custodial nature that includes, but is not limited to, sheltering, building structures to accommodate bee hives, collecting honey from hives, and growing vegetation and plants to support the production of honey or population of bees. This classification also includes the incidental processing and packaging of honey, honey comb and bees wax and the sale of honey at roadside stands located at or near the farm and farm store operations where a small stock of products not produced by the operation subject to this classification may also be offered for sale. Farms operating multiple retail locations may qualify to have those activities reported separately if the conditions in the multiple enterprise section of the general reporting rules are met. The raising of insects such as crickets has also been assigned to this classification as is the collection of bees and bee hives from unrelated properties.

This classification excludes contractors hired by a farm operator to install, repair or build any farm equipment or structures who are to be reported separately in the classification applicable to the work being performed.

> ***Special note:*** The term "farm labor contractor" applies to specialty contractors who supply laborers to a farm operation for specified services such as collecting hives or bees, preparing soils for crops, irrigating and fertilizing. Generally the work involves manual labor tasks as opposed to machine operations. These farm labor contractors are to be reported in the classification that applies to the farm they are contracting with. Contractors who provide both equipment or machinery and the machine

operators are to be reported in classification 4808 "custom farm services" as the process involved in operating machinery is the same irrespective of the type of farm they are providing service to.

4804-08 Farms: Aviaries (birds)

Applies to establishments engaged in raising all varieties of birds including game birds and exotics such as, but not limited to, emu and ostrich for sale to pet dealers, other aviaries, retail customers, and laboratories or research centers. Work contemplated by this classification is of a custodial nature that includes, but is not limited to, sheltering, tending, feeding and watering, raising crops for feed or protective covering, erecting or mending fences, cages, coops and pens, breeding birds, cleaning pens, cages and coops, transporting birds to market, and maintaining or installing sprinkler or irrigation systems when performed by employees of an employer subject to this classification. This classification also includes any store operations.

This classification excludes feed milling operations which are to be reported separately in classification 2101 and contractors hired by a farm operator to install, repair or build any farm equipment or structures who are to be reported separately in the classification applicable to the work being performed.

Special note: The term "farm labor contractor" applies to specialty contractors who supply laborers to a farm operation for specified services such as collecting hives or bees, preparing soils for crops, irrigating and fertilizing. Generally the work involves manual labor tasks as opposed to machine operations. These farm labor contractors are to be reported in the classification that applies to the farm they are contracting with. Contractors who provide both equipment or machinery and the machine operators are to be reported in classification 4808 "custom farm services" as the process involved in operating machinery is the same irrespective of the type of farm they are providing service to.

4804-09 Egg grading, candling and packing

Applies to establishments engaged in grading, candling, and packing eggs for either retail or wholesale markets. Work contemplated by this classification includes, but is not limited to, sorting, grading, washing, candling, packing eggs into cartons or crates, and transporting eggs to market. Establishments assigned to this classification are not engaged in raising poultry or operating egg production farms. This classification includes store operations located at or near the packaging facility.

This classification excludes establishments engaged in egg breaking which are to be reported separately in classification 3902.

Special note: The farm labor contractor provision is not applicable to this classification as such establishments are not engaged in a farming operation.

WAC 296-17A-4805 Classification 4805.

4805-00 Nurseries, N.O.C.

Applies to establishments not covered by another classification (N.O.C.) that are engaged in the propagation and/or care of trees, shrubs, plants, and flowers pending sales to others. Nurseries can be categorized into two general groups in that some nurseries are actively engaged in the propagation of trees, plants, and shrubs from seed, grafting or cuttings, while others simply buy stock from growers and resell to the public or to commercial customers. Work contemplated by this classification includes, but is not limited to, preparing soil for new trees, shrubs or plants, propagating trees, shrubs or plants, fertilizing, spraying, fumigating, watering and weeding plants, trees and shrubs, pruning trees and shrubs, and maintaining or installing sprinkler or irrigation systems when performed by employees of an employer subject to this classification. This classification includes incidental greenhouses which are typically maintained for the purpose of starting new plants, shrubs or trees and protecting plants from weather conditions. Greenhouses may also serve as holding areas for garden supplies, fertilizer, planting containers, and tools which are available for sale to the public. This classification also includes the incidental sale of bark, soils, decorative or crushed rock, and store operations. This classification does not apply to establishments engaged in propagating trees in connection with an orchard operation or Christmas tree farm which are to be reported separately in classification 4803 or classification 7307 as applicable, or to landscaping contractors who may raise plants, trees or shrubs to be used in connection with their own landscaping jobs who are to be reported separately in classification 0301 or 0308 as applicable.

This classification excludes establishments engaged in growing and harvesting flowers for sale to others which are to be reported separately in classification 4802 and contractors hired by a farm operator to install, repair or build any farm equipment or structures who are to be reported separately in the classification applicable to the work being performed.

> ***Special note:*** The term "farm labor contractor" applies to specialty contractors who supply laborers to a farm operation for specified services such as weeding, planting, irrigating and fertilizing. Generally the work involves manual labor tasks as opposed to machine operations. These farm labor contractors are to be reported in the classification that applies to the farm they are contracting with. Contractors who provide both equipment or machinery and the machine operators are to be reported in classification 4808 "custom farm services" as the process involved in operating machinery is the same irrespective of the type of farm they are providing service to or the type of crop involved.

4805-05 Nurseries: Tree

Applies to establishments engaged in the propagation and/or care of trees for sale. Nurseries can be categorized into two general groups in that some nurseries are actively engaged in the propagation of trees from seed and grafting while others simply buy stock from growers and resell to the public or commercial customers. Work contemplated by this classification includes, but is not limited to, preparing soil for new trees, propagating trees, fertilizing, spraying, fumigating, watering, weeding, and pruning trees, and maintaining or installing sprinkler or irrigation systems when performed by employees of an employer subject to this classification. This classification includes incidental greenhouses which are typically maintained for the purpose of starting new trees and protecting them from weather conditions. Greenhouses may also serve as holding areas for garden supplies, fertilizer, planting containers, and tools which are available for sale to the public. This classification also includes the incidental sale of beauty bark, soils, decorative or crushed rock, and store operations.

This classification excludes establishments engaged in propagating trees in connection with an orchard operation or Christmas tree farm which are to be reported separately in classification 4803 or classification 7307 as applicable; landscaping contractors who may raise trees to be used in connection with their landscaping jobs who are to be reported separately in 0301 or 0308 as applicable; and contractors hired by a farm operator to install, repair or build any farm equipment or structures who are to be reported separately in the classification applicable to the work being performed.

Special note: The term "farm labor contractor" applies to specialty contractors who supply laborers to a farm operation for specified services such as weeding, planting, irrigating and fertilizing. Generally the work involves manual labor tasks as opposed to machine operations. These farm labor contractors are to be reported in the classification that applies to the farm they are contracting with. Contractors who provide both equipment or machinery and the machine operators are to be reported in classification 4808 "custom farm services" as the process involved in operating machinery is the same irrespective of the type of farm they are providing service to or the type of crop involved.

4805-06 Farms: Sod growing

Applies to establishments engaged in raising lawn sod for sale. Work contemplated by this classification includes, but is not limited to, preparing soil for new grass, planting grass seed, fertilizing, spraying, fumigating, watering, weeding, mowing grass, and maintaining or installing sprinkler or irrigation systems when performed by employees of an employer subject to this classification. Sod farms may sell directly to the public from the farm or through landscape dealers and contractors.

This classification excludes the installation of sod at a customer's location; landscaping contractors who may raise sod to be used in connection with their landscaping jobs; and contractors hired by a farm operator to install, repair or build any farm equipment or structures who are to be reported in separately in the classification applicable to the work being performed.

Special note: The term "farm labor contractor" applies to specialty contractors who supply laborers to a farm operation for specified services such as weeding, planting, irrigating and fertilizing. Generally the work involves manual labor tasks as opposed to machine operations. These farm labor contractors are to be reported in the classification that applies to the farm they are contracting with. Contractors who provide both equipment or machinery and the machine operators are to be reported in classification 4808 "custom farm services" as the process involved in operating machinery is the same irrespective of the type of farm they are providing service to or the type of crop involved.

4805-07 Farms: Aquatic plants

Applies to establishments engaged in the propagation of aquatic plants for sale. Work contemplated by this classification includes, but is not limited to, preparing aquatic tanks, fresh water ponds or salt water growing areas for new plants, care of aquatic growing beds including chemical treatments of beds to eliminate undesirable vegetation, and harvesting and packaging plants when performed by employees of an employer subject to this classification. Aquatic farms may sell plants directly to the public from the farm or through dealers and unrelated stores. This classification includes farm store operations.

This classification excludes establishments engaged in the harvesting, processing, or packaging of aquatic plants obtained from natural areas, where the husbandry of the resource is not an integral part of the operation, which are to be reported separately in classification 3304 and contractors hired by a farm operator to install, repair or build any farm equipment or structures who are to be reported separately in the classification applicable to the work being performed.

Special note: The term "farm labor contractor" applies to specialty contractors who supply laborers to a farm operation for specified services such as weeding, planting, irrigating and fertilizing. Generally the work involves manual labor tasks as opposed to machine operations. These farm labor contractors are to be reported in the classification that applies to the farm they are contracting with. Contractors who provide both equipment or machinery and the machine operators are to be reported in classification 4808 "custom farm services" as the process involved in operating machinery is the same irrespective of the type of farm they are providing service to or the type of crop involved.

4805-08 Farms: Shellfish

Applies to establishments engaged in the propagation, and harvesting, of shellfish for sale. Work contemplated by this classification includes, but is not limited to, preparing aquatic tanks or salt water growing areas for shellfish; care of aquatic growing beds including chemical treatments of beds to eliminate undesirable vegetation; and harvesting, shucking and packaging shellfish when performed by employees of an employer subject to this classification. Shellfish farms may sell directly to the public from a farm stand or store, located at or near the farm, or to dealers and unrelated stores.

This classification excludes establishments engaged in the harvesting, processing or packaging of shellfish obtained from natural areas of nonnavigable waters where the husbandry of the resource is not an integral part of the operation which are to be reported separately in classification 3304, employees working on or from a vessel, as a captain or member of that vessel's crew, who are to be insured under the federal Jones Act according to the provisions of maritime law, and contractors hired by a farm operator to install, repair or build any farm equipment or structures who are to be reported separately in the classification applicable to the work being performed.

> ***Special notes:*** The distinction between risks assigned to this classification (4805-08) and those which are subject to the federal Jones Act is in the location of the work activity. Risks subject to classification 4805 are engaged in hand harvesting activities which includes the use of hand held tools or mechanical harvesting operations not on navigable waters, while those subject to the Jones Act are engaged in activities on a vessel while on navigable waters. The term "farm labor contractor" applies to specialty contractors who supply laborers to a farm operation for specified services such as seeding of larvae to mother shells and planting shells to natural waters. Generally the work involves manual labor tasks as opposed to machine operations. These farm labor contractors are to be reported in the classification that applies to the farm they are contracting with. Contractors who provide both equipment or machinery and the machine operators are to be reported in classification 4808 "custom farm services" as the process involved in operating machinery is the same irrespective of the type of farm they are providing service to.

4805-09 Christmas tree sales from U-cut or retail sales lots

Applies to establishments engaged in retail sales of Christmas trees. Work contemplated by this classification is limited to placing trees in stands or on racks for display purposes, showing trees to retail customers, cashiering, monitoring and directing traffic in the sales lot area, and loading trees into customer vehicles. Tree sales may be conducted at a farm location as in the case of a U-cut tree operation or at a seasonal sales lot.

This classification excludes all farming operations such as, but not limited to, preparation of soil for new trees, propagating and planting trees, fertilizing, spraying, fumigating, watering, weeding, pruning, and harvesting of trees, maintaining or installing sprinkler or irrigation systems which are to be reported separately in classification 7307; Christmas tree wholesalers and Christmas tree baling and packing operations which are to be reported separately in classification 7307; and contractors hired to install, repair or build any farm equipment or structures who are to be reported separately in the classification applicable to the work being performed.

> ***Special notes:*** Establishments assigned to this classification (4805-09) should report hours in this classification only during the fourth quarter of each year since these sales are confined to the Christmas season. The farm labor contractor provision is not applicable to this classification as such establishments are not engaged in a farming operation.

WAC 296-17A-4806 Classification 4806.

4806-01 Farms: Nuts, berries, prunes, or field flowers and bulbs Hand harvesting

Applies to those employees of an employer who are engaged exclusively in hand harvesting nuts, berries, prunes, or field flowers or bulbs. This classification is limited to the harvest of crops which are picked from trees or from the ground, by hand and by a worker either sitting, kneeling, bending, stooping, or standing on the ground.

This classification excludes any operation where ladders, stools, or other climbing devices are used; all operations where harvesting is accomplished or aided with hand held cutting devices or tools, and any mechanical picking or harvesting equipment including incidental workers who may or may not follow behind such machinery and collect the harvested crops by hand; the picking of wild berries or other products in forests or other lands not associated with farming operations; and contractors hired by a farm operator to install, repair or build any farm equipment or structures who are to be reported separately in the classification applicable to the work being performed.

> ***Special note:*** Classification 4806 is not to be assigned to any grower as the single farming classification. Refer to classification 4802 for berry or flower and bulb raising operations and to classification 4803 for orchard operations.

WAC 296-17A-4808 Classification 4808.

4808-01 Farms: Diversified field crops

Applies to establishments engaged in growing a variety of grain, vegetable, or grass crops during a single season. Work contemplated by this classification includes, but is not limited to, preparing the soil for new crops, planting, fertilizing, weeding, harvesting, and maintaining or installing sprinkler or irrigation systems. Any subsequent grading, sorting, packing and shipping of farm products grown subject to this classification is included within the scope of this classification. This classification includes roadside stands operated at or near the farm and farm store operations where a small stock of products not produced by the operation subject to this classification may also be offered for sale. Farms operating multiple retail locations, such as those found in parking lots of shopping centers or at farmer's markets, may qualify to have those activities reported separately provided all the conditions of the general reporting rules covering the operation of a secondary business are met. Typical crops include the following:

Alfalfa	Garlic	Rye
Barley	Grain	Sugar Beets
Beans, Dry	Grass Seed	Timothy
Clover	Hay	Wheat
Corn	Peas, Dry	

This classification excludes fresh vegetable packing operations which are to be reported separately in classification 2104; cannery or freezer operations which are to be reported separately in classification 3902; establishments engaged exclusively in the sale of fresh vegetables who are not involved in the cultivation of plants which are to be reported separately in classification 6403; and contractors hired by a farm operator to install, repair or build any farm equipment or structures who are to be reported separately in the classification applicable to the work being performed.

> ***Special note***: This classification differs from classification 4802 "vegetable farm operations" in that vegetable crops grown subject to classification 4808 generally have a long growing season and are harvested upon reaching maturity at the end of the season. Vegetable crops grown in classification 4802 are generally planted so that harvesting will occur continuously over the season and in smaller quantities. See classification 4802-12 for additional information. The term "farm labor contractor" applies to specialty contractors who supply laborers to a farm operation for specified services such as weeding, planting, irrigating and fertilizing. Generally the work involves manual labor tasks as opposed to machine operations. These farm labor contractors are to be reported in the classification that applies to the farm they are contracting with. Contractors who provide both equipment or machinery and the

machine operators are to be reported in classification 4808 "custom farm services" as the process involved in operating machinery is the same irrespective of the type of farm they are providing service to or the type of crop involved.

4808-02 Farms: Alfalfa, clover and grass seed

Applies to establishments engaged exclusively in raising alfalfa, clover, and grass crops for seed. Work contemplated by this classification includes, but is not limited to, preparing soil for crops, planting, fertilizing, machine harvesting, maintaining or installing sprinkler or irrigation systems, and drying of seed. Any subsequent grading, sorting, packing and shipping of seeds is included within the scope of this classification. Also included is the incidental sale of farm products from roadside stands operated at or near the farm and farm store operations where a small stock of products not produced by the operation subject to this classification may also be offered for sale.

This classification excludes establishments engaged in grading, sorting, and packaging seeds; or selling baled alfalfa or clover who are not engaged in growing operations which are to be reported separately in classification 2101; establishments engaged exclusively in grain or seed storage who are not engaged in growing operations which are to be reported separately in classification 2007; and contractors hired by a farm operator to install, repair or build any farm equipment or structures who are to be reported separately in the classification applicable to the work being performed.

Special note: The term "farm labor contractor" applies to specialty contractors who supply laborers to a farm operation for specified services such as weeding, planting, irrigating and fertilizing. Generally the work involves manual labor tasks as opposed to machine operations. These farm labor contractors are to be reported in the classification that applies to the farm they are contracting with. Contractors who provide both equipment or machinery and the machine operators are to be reported in classification 4808 "custom farm services" as the process involved in operating machinery is the same irrespective of the type of farm they are providing service to or the type of crop involved.

4808-04 Farms: Hay

Applies to establishments engaged exclusively in raising hay or straw grass for sale, and includes the raising of such crops for seed. Work contemplated by this classification includes, but is not limited to, preparing soil for crops, planting, fertilizing, machine harvesting, maintaining or installing sprinkler or irrigation systems, and drying of seed. Any subsequent grading, sorting, packing and shipping of seeds is included within the scope of this classification. Also included is the incidental sale of farm products from roadside stands operated at or near the farm and farm store operations where a small stock of products not produced by the operation subject to this classification may also be offered for sale.

This classification excludes establishments engaged in grading, sorting, and packaging seeds, or selling baled hay who are not engaged in growing operations which are to be reported separately in classification 2101 and contractors hired by a farm operator to install, repair or build any farm equipment or structures who are to be reported separately in the classification applicable to the work being performed.

Special note: The term "farm labor contractor" applies to specialty contractors who supply laborers to a farm operation for specified services such as weeding, planting, irrigating and fertilizing. Generally the work involves manual labor tasks as opposed to machine operations. These farm labor contractors are to be reported in the classification that applies to the farm they are contracting with. Contractors who provide both equipment or machinery and the machine operators are to be reported in classification 4808 "custom farm services" as the process involved in operating machinery is the same irrespective of the type of farm they are providing service to or the type of crop involved.

4808-06 Farms: Cereal grain

Applies to establishments engaged in growing cereal grain crops. Work contemplated by this classification includes, but is not limited to, preparing the soil for new crops, planting, fertilizing, weeding, harvesting, and maintaining or installing sprinkler or irrigation systems. Any subsequent grading, sorting, packing and shipping of farm products grown subject to this classification is included within the scope of this classification. Also included is the incidental sale of farm products from roadside stands or operated at or near the farm and farm store operations where a small stock of products not produced by the operation subject to this classification may also be offered for sale. Typical cereal grain crops include the following:

Barley	Rye
Corn	Wheat

This classification excludes contractors hired by a farm operator to install, repair or build any farm equipment or structures who are to be reported separately in the classification applicable to the work being performed.

> ***Special notes:*** See classification 4802-12 for additional information relative to corn. The term "farm labor contractor" applies to specialty contractors who supply laborers to a farm operation for specified services such as weeding, planting, irrigating and fertilizing. Generally the work involves manual labor tasks as opposed to machine operations. These farm labor contractors are to be reported in the classification that applies to the farm they are contracting with. Contractors who provide both equipment or machinery and the machine operators are to be reported in classification 4808 "custom farm services" as the process involved in operating machinery is the same irrespective of the type of farm they are providing service to or the type of crop involved.

4808-07 Potato sorting and storage

Applies to establishments engaged in storing potatoes in storage warehouses or cellars. Work contemplated by this classification is limited to sorting the good potatoes from damaged ones or from debris such as vines or rocks, piling them into the storage area by size, and storing them until they are taken to processing or packing plants. Sorting may be done either in the field or at a storage warehouse. This classification also includes potato digging and piling when performed by employees of an employer engaged in storing potatoes but who is not engaged in growing potatoes.

This classification excludes fresh vegetable packing operations which are to be reported separately in classification 2104; cannery or freezer operations which are to be reported separately in classification 3902; potato chip manufacturing which is to be reported separately in classification 3906; establishments engaged exclusively in the sale of fresh vegetables who are not involved in the cultivation of plants which are to be reported separately in classification 6403; and contractors hired by a farm operator to install, repair or build any farm equipment or structures who are to be reported separately in the classification applicable to the work being performed.

> ***Special note:*** The farm labor contractor provision is not applicable to this classification as such establishments are not engaged in a farming operation.

4808-08 Custom hay baling

Applies exclusively to a specialist farm labor contractor engaged in mowing, turning, and baling hay owned by others. This classification also includes the incidental loading of hay onto trucks and stacking of hay in a barn or warehouse when performed by employees of a specialist farm labor contractor engaged in mowing, turning, and baling hay for others.

> ***Special note:*** The farm labor contractor provision is not applicable to this classification as such establishments are not engaged in a farming operation.

4808-11 Custom farm services by contractor

Applies exclusively to contractors engaged in supplying and operating agricultural machinery and equipment at their customer's locations. Work contemplated by this classification involves preparing fields for crops, planting and cultivating crops, fertilizing, and harvesting operations using machinery and equipment such as, but not limited to, tractors, plows, fertilizer spreaders, combines, reapers, potato diggers, boom loaders and pickers. Contractors subject to this classification are generally not responsible for the overall care of the crops, but are merely hired to provide specified services, which involve the use of machinery and employee equipment operators. This classification also includes seasonal agricultural produce hauling from the field to a processing or storage plant when performed by employees of an employer not engaged in the related farming operations associated with the crop being hauled.

WAC 296-17A-4809 Classification 4809.

4809-01 Greenhouses, N.O.C.

Applies to establishments engaged in raising plants exclusively within greenhouses not covered by another classification (N.O.C.). Such establishments may specialize in growing only indoor, outdoor, or vegetable plants, while others will grow all types. The primary distinction between classification 4809 and other classifications where similar plants are grown is the exclusive use of greenhouses for the growing operations. Establishments subject to this classification will not have outdoor growing fields. All growing areas are confined to greenhouse operations. Work contemplated by this classification includes, but is not limited to, preparation of soils, planting seeds or cuttings into pots and trays, and watering and fertilizing plants. This classification includes related sales of plants and store operations.

This classification excludes contractors hired by a farm operator to install, repair or build any farm equipment or structures who are to be reported separately in the classification applicable to the work being performed.

> ***Special note:*** The term "farm labor contractor" applies to specialty contractors who supply laborers to a farm operation for specified services such as weeding, planting, irrigating and fertilizing. Generally the work involves manual labor tasks as opposed to machine operations. These farm labor contractors are to be reported in the classification that applies to the farm they are contracting with. Contractors who provide both equipment or machinery and the machine operators are to be reported in classification 4808 "custom farm services" as the process involved in operating machinery is the same irrespective of the type of farm they are providing service to or the type of crop involved.

4809-04 Farms: Mushrooms

Applies to establishments engaged in the raising and harvesting of mushrooms for sale. Work contemplated by this classification includes, but is not limited to, preparation and sterilization of compost material, seeding composted trays, monitoring humidity and temperature controlled growing rooms, moving trays from growing rooms, harvesting mushrooms, and grading and sorting mushrooms. This classification also includes fresh packing of mushrooms for sale to others.

This classification excludes all cannery or freezer operations which are to be reported separately in classification 3902 and contractors hired by a farm operator to install, repair or build any farm equipment or structures who are to be reported separately in the classification applicable to the work being performed.

> ***Special note:*** The term "farm labor contractor" applies to specialty contractors who supply laborers to a farm operation for specified services such as weeding, planting, irrigating and fertilizing. Generally the work involves manual labor tasks as opposed to machine operations. These farm labor contractors are to be reported in the classification that applies to the farm they are contracting with. Contractors who provide both equipment or machinery and the machine operators are to be reported separately in classification 4808 "custom farm services" as the process involved in operating machinery is the same irrespective of the type of farm they are providing service to or the type of crop involved.

4809-05 Farms: Sprouts

Applies to establishments engaged in the raising and harvesting of bean and alfalfa sprouts using hydroponic growing methods. Hydroponics growing is a method whereby vegetable crops are raised in trays and tanks within a temperature controlled building in a water solution containing inorganic nutrients. Work contemplated by this classification includes, but is not limited to, preparation and cleaning of tanks and trays, preparation of water solutions, planting of seed into water solution, harvesting, and packaging of crops.

This classification excludes contractors hired by a farm operator to install, repair or build any farm equipment or structures who are to be reported separately in the classification applicable to the work being performed.

> ***Special note:*** The term "farm labor contractor" applies to specialty contractors that supply laborers to a farm operation for specified services such as weeding, planting, irrigating and fertilizing. Generally the work involves manual labor tasks as opposed to machine operations. These farm labor contractors are to be reported in the classification that applies to the farm they are contracting with. Contractors who provide both equipment or machinery and the machine operators are to be reported in classification 4808 "custom farm services" as the process involved in operating machinery is the same irrespective of the type of farm they are providing service to or the type of crop involved.

WAC 296-17A-4810 Classification 4810.

4810-00 Farms: Field vegetables and herbs, N.O.C. hand harvesting

Applies to establishments engaged in raising vegetables and herbs which are harvested by hand for sale and which are not covered by another classification (N.O.C.). Harvesting by hand could include the use of a hand-held cutting tool. Work contemplated by this classification includes, but is not limited to, preparing soil for new plants, planting, fertilizing, weeding, pruning, hand harvest of vegetables, and maintaining or installing sprinkler or irrigation systems when performed by employees of an employer subject to this classification. This classification includes the incidental sale of fresh vegetables from roadside stands operated at or near the farm and farm store operations where a small stock of products not produced by the operation subject to this classification may also be offered for sale. Farms operating multiple retail locations, such as those found in parking lots of shopping centers or at farmer's markets, may qualify to have those activities reported separately provided all the conditions of the general reporting rules covering the operation of a secondary business are met. Typical crops include the following:

Asparagus	Carrots	Lettuce	Rutabagas
Beans, Green	Cauliflower	Onions, Green	Spinach
Beets, Table	Celery	Parsnips	Squash
Broccoli	Corn, Sweet	Peppers	Tomatoes
Brussels Sprouts	Cucumbers	Radishes	Turnips
Cabbage	Kale	Rhubarb	

This classification excludes fresh vegetable packing operations which are to be reported separately in classification 2104; cannery or freezer operations which are to be reported separately in classification 3902; and contractors hired by a farm operator to install, repair or build any farm equipment or structures who are to be reported separately in the classification applicable to the work being performed.

> ***Special notes:*** This classification differs from classification 4802 "field vegetable crops" in that vegetable crops grown subject to classification 4802 are machine harvested or harvested using a combination of machine and hand labor while vegetable crops covered in classification 4810 are harvested exclusively by hand. See classification 4802-12 for additional information. The term "farm labor contractor" applies to specialty contractors that supply laborers to a farm operation for specified services such as weeding, planting, irrigating and fertilizing. Generally the work involves manual labor tasks as opposed to machine operations. These farm labor contractors are to be reported in the classification that applies to the farm they are contracting with. Contractors who provide both equipment or machinery and the machine operators are to be reported in classification 4808 "custom farm services" as the process involved in operating machinery is the same irrespective of the type of farm they are providing service to or the type of crop involved.

WAC 296-17A-4811 Classification 4811.

4811-00 Farms: Hops

Applies to establishments engaged in raising hops for sale. Work contemplated by this classification includes, but is not limited to, preparing soil for new plants, planting, fertilizing, weeding, installing poles and wires, maintaining or installing sprinkler or irrigation systems, harvesting hops, the initial drying and baling, and all other operations incidental to the activity described above when done by employees of an employer subject to this classification. Any further processing of hops after the initial drying and baling is excluded.

This classification excludes establishments engaged in the production of hop pellets which are to be reported separately in classification 2101; establishments engaged in the manufacture of a liquid hop extract which are to be reported separately in classification 3701; and contractors hired by a farm operator to install, repair or build any farm equipment or structures who are to be reported separately in the classification applicable to the work being performed.

> ***Special notes:*** Hops is one of several ingredients used to flavor beer. Extra care should be taken when dealing with hop farms and processing plants to verify the operation and applicable classification. The term "and all other operations incidental to the activity described above" refers only to maintenance type work like mending fences, fixing or servicing kiln dryers, and working on tractors and equipment. The term "farm labor contractor" applies to specialty contractors who supply laborers to a farm operation for specified services such as weeding, planting, irrigating and fertilizing. Generally the work involves manual labor tasks as opposed to machine operations. These farm labor contractors are to be reported in the classification that applies to the farm they are contracting with. Contractors who provide both equipment or machinery and the machine operators are to be reported in classification 4808 "custom farm services" as the process involved in operating machinery is the same irrespective of the type of farm they are providing service to or the type of crop involved.

4811-01 Farms: Mint

Applies to establishments engaged in raising mint for sale. Work contemplated by this classification includes, but is not limited to, preparing soil for new plants, planting, fertilizing, weeding, maintaining or installing sprinkler or irrigation systems, harvesting mint, and mint distillation when performed by employees of an employer subject to this classification.

This classification excludes establishments engaged exclusively in the distillation of mint leaves to obtain a mint extract or mint oil who are not engaged in the raising of mint crops, which are to be reported separately in classification 3701, and contractors hired by a farm operator to install, repair or build any farm equipment or structures who are to be reported separately in the classification applicable to the work being performed.

> ***Special note:*** The term "farm labor contractor" applies to specialty contractors who supply laborers to a farm operation for specified services such as weeding, planting, irrigating and fertilizing. Generally the work involves manual labor tasks as opposed to machine operations. These farm labor contractors are to be reported in the classification that applies to the farm they are contracting with. Contractors who provide both equipment or machinery and the machine operators are to be reported in classification 4808 "custom farm services" as the process involved in operating machinery is the same irrespective of the type of farm they are providing service to or the type of crop involved.

WAC 296-17A-4812 Classification 4812.

4812-00 Farms: Finfish and shellfish hatcheries

Applies to establishments engaged in hatchery operations for the raising of fin or shellfish, or their eggs. Work contemplated by this classification includes, but is not limited to, spawning of larvae, growing and testing algae (food for shellfish in larvae stage), seeding of shells in tanks, loading of seeded shells for shipment or transportation to natural waters, spawning finfish, harvesting, and management of water flow temperature and exchange rate, and laboratory work when performed by employees of an employer subject to this classification. The term "harvest" includes the sale of seeded shells, larvae, fish eggs, and whole fish.

This classification excludes the placement of seeded shells or larvae into natural waters, harvesting of mature shellfish or the related processing and packaging of shellfish which are to be reported separately in classification 3304 or 4805 as applicable, and contractors hired by a farm operator to install, repair or build any hatchery equipment or structures who are to be reported separately in the classification applicable to the work being performed.

> ***Special note:*** See classifications 4805 for related information. The farm labor contractor provision is not applicable to this classification.

WAC 296-17A-4813 Classification 4813.

4813-00 Vineyards

Applies to establishments engaged in the planting, cultivating, pruning, and harvesting of grapes. Work contemplated by this classification includes, but is not limited to, preparing soil for new plants, planting, fertilizing, weeding, pruning vines, installing posts and wire supports, tying vines, machine or hand harvest of grapes, and maintaining or installing sprinkler or irrigation systems when performed by employees of an employer subject to this classification. This classification includes roadside fruit stands operated at or near the farm and farm store operations where a small stock of products not produced by the operation subject to this classification may also be offered for sale. Farms operating multiple retail locations, such as those found in parking lots of shopping centers or at farmer's markets, may qualify to have those activities reported separately in classification 6403 provided all the conditions of the general reporting rules covering the operation of a secondary business are met.

This classification excludes fresh fruit packing operations which are to be reported separately in classification 2104; fruit cannery or freezer operations and jam or syrup manufacturing which are to be reported separately in classification 3902; winery operations which are to be reported separately in classification 3702; and contractors hired by a farm operator to install, repair or build any farm equipment or structures who are to be reported separately in the classification applicable to the work being performed.

> ***Special note:*** The term "farm labor contractor" applies to specialty contractors that supply laborers to a farm operation for specified services such as weeding, planting, irrigating and fertilizing. Generally the work involves manual labor tasks as opposed to machine operations. These farm labor contractors are to be reported in the classification that applies to the farm they are contracting with. Contractors that provide both equipment or machinery and the machine operators are to be reported in classification 4808 "custom farm services" as the process involved in operating machinery is the same irrespective of the type of farm they are providing service to or the type of crop involved.

WAC 296-17A-4814 Classification 4814.

4814-00 Farms: Internship program (to be assigned only by the agricultural specialist)

Applies to qualified farms engaged in providing an internship program for agricultural education. To qualify, the farm must hold a valid certification from labor and industries to provide an internship program that includes a curriculum of learning modules and supervised participation. The internship program is designed to teach farm interns about farming practices and farm enterprise.

Classification 4814 can only be assigned to those farms which have one of the following classifications assigned to their account as the governing classification: 4806, 4810, or 4813. For governing classification, reference: WAC 296-17-310171.

> ***Special note:*** The term "farm intern" applies to those certified to participate in the farm internship program. Intern hours must be reported exclusively in classification 4814. All other farm employees hours are to be reported separately in the applicable farm classification that applies to the farm operation.

WAC 296-17A-4815 Classification 4815.

4815-00 Farms: Internship program (to be assigned only by the agricultural specialist)

Applies to qualified farms engaged in providing an internship program for agricultural education. To qualify, the farm must hold a valid certification from labor and industries to provide an internship program that includes a curriculum of learning modules and supervised participation. The internship program is designed to teach farm interns about farming practices and farm enterprise.

Classification 4815 can only be assigned to those farms which have one of the following classifications assigned to their account as the governing classification: 4802, 4803, 4805, 4809, 4811, or 4812. For governing classification, reference: WAC 296-17-310171.

> ***Special note:*** The term "farm intern" applies to those certified to participate in the farm internship program. Intern hours must be reported exclusively in classification 4815. All other farm employees hours are to be reported separately in the applicable farm classification that applies to the farm operation.

WAC 296-17A-4816 Classification 4816.

4816-00 Farms: Internship program (to be assigned only by the agricultural specialist)

Applies to qualified farms engaged in providing an internship program for agricultural education. To qualify, the farm must hold a valid certification from labor and industries to provide an internship program that includes a curriculum of learning modules and supervised participation. The internship program is designed to teach farm interns about farming practices and farm enterprise.

Classification 4816 can only be assigned to those farms which have one of the following classifications assigned to their account as the governing classification: 4804, 4808, 7301, 7302, or 7307. For governing classification, reference: WAC 296-17-310171.

> ***Special note:*** The term "farm intern" applies to those certified to participate in the farm internship program. Intern hours must be reported exclusively in classification 4816. All other farm employees hours are to be reported separately in the applicable farm classification that applies to the farm operation.

WAC 296-17A-4900 Classification 4900.

4900-00 Construction: Superintendent or project manager

This is a special exception classification and it can only be assigned to an account along with another basic construction classification. It applies to employees of a construction company with administrative oversight or management duties. It permits working at a construction site when overseeing a project if not directly taking part in any construction operations. The work can include:

- Consulting with engineers, architects, or other design experts;
- Managing supervisors and coordinating subcontractor schedules;
- Ordering and scheduling equipment and supplies;
- Inspection of work.

This classification excludes anyone who performs any of the following duties:

- Directly supervising the work of employees or independent contractors;
- Performing manual labor;
- Operating or repairing equipment;
- Delivering supplies or equipment.

If all of these conditions are not met, the superintendent or project manager must be reported in the basic classification applicable to the construction project. A construction project is defined by a unique location and unique building permit.

WAC 296-17A-4901 Classification 4901.

4901-00 Consulting engineering

Architectural services, N.O.C.

Applies to establishments engaged in providing consulting engineering services, construction management or consulting services, or architectural services not covered by another classification (N.O.C.). Engineers consult with and give technical advice to clients through the use of plans, maps, charts, specifications or other media. They may specialize in particular fields of endeavor such as aeronautical, chemical, civil, electrical, industrial, marine, mechanical or structural engineering. Engineers may research, design and develop a plan, a part, a piece of equipment, or a structure and may also build prototypes and models. Architects research, plan and design building projects for clients, applying knowledge of design, construction procedures, zoning and building codes, and building materials. They may enlist the services of engineers to provide specialized technical services or to solve specific problems. Architects may specialize in certain types of facilities such as hotels, hospitals, or industrial plants, or in the restoration of older structures, or may confine their practice to residential work. They also may be involved in the design of transportation facilities, public assembly complexes, marine or public utility projects. This classification includes employees of engineering or architectural services who perform surveys or who act as project managers or project superintendents for their employer's engineering or architectural projects. Businesses which specialize in offering construction management and/or consulting services, which are not involved in designing, engineering, or any of the actual construction activities, are also included in this classification.
This classification excludes draftsmen whose duties are limited to office work, who may be reported separately in classification 4904 provided the conditions set forth in the standard exception rule have been met, and the engineering and architectural staff of construction companies or other types of businesses who are to be reported in the classifications applicable for those businesses.

> ***Special note:*** When assigning classifications 4901 or 1007, care must be taken to look beyond the words "consulting" or "engineering" to determine the actual nature of the activities being performed.

4901-16 Geologists, N.O.C.

Applies to establishments engaged in providing geological services, including oil or gas geologists or scouts and lease buyers performing work similar to oil geologists, not covered by another classification. Geologists study the composition, structure, and history of the earth's crust to identify and determine the sequence of processes affecting the development of the earth. By applying knowledge of chemistry, physics, biology and mathematics to explain these phenomena, they help locate mineral, geothermal, petroleum, and underground water resources. They will consult with and give technical advice to clients based on their findings. Projects may include, but are not limited to, landslide analysis and correction, rock slope design, rock fall mitigation and control, and soil cut and embankment design. They also prepare geologic reports and maps, interpret research data, recommend further study or action, and may participate in environmental studies. Duties of oil or gas geologists or scouts and lease buyers include, but are not limited to, reviewing court records, interviewing lease holders, securing data for prospective oil or gas producing land, as well as procuring core or shale samples at drilling locations for analyzing. The oil or gas geologist also may explore and chart stratigraphic arrangement and structure of the earth to locate gas and oil deposits, evaluate results of geophysical prospecting, prepare maps and diagrams indicating probable deposits of gas and oil, as well as estimate oil reserves in proven or prospective fields and visit drilling sites. Scouts keep the client company informed of events in their region, attend local meetings, and report the findings on work.

This classification excludes geophysical exploration which is to be reported separately in classification 1007; seismic geophysical exploration which is to be reported separately in classification 0103; and geologists or scouts of a drilling or construction contractor who are to be reported separately in the classification applicable to the employer's business.

> ***Special note:*** When assigning classifications 4901-16, geologists, 1007-08, geophysical exploration, and 0103, seismic geophysical exploration, care must be taken to look beyond the word "geologist" to determine the actual nature of the activities being performed.

WAC 296-17A-4902 Classification 4902.

4902-00 State government clerical and administrative office personnel

Applies to state employees who are assigned to work in an office environment in a clerical or administrative capacity, with no travel or field duties. The work performed in this classification normally includes working with telephones, correspondence, creating financial, employment, personnel or payroll records, research, composing informational material at a computer, creating or maintaining computer software, or library work, but may include other administrative work performed in an office location. For the purpose of this classification, employees reported in 4902 would have no required field work or travel outside of the office to perform the duties of their job, other than a trip to the bank or post office, occasional errands or meetings, attendance at training or a conference in support of their normal duties. This classification may include, but is not limited to, jobs such as office support, secretary, administrative assistant, customer service representative, accountant, fiscal analyst, information systems, when normal job duties do not require travel and are completed in an office environment.

This classification excludes: Employees whose duties include field exposure, employees who provide interaction to direct, control, manage, or restrain individuals or participate in recreational activities in state hospitals, schools, homes, detention or correctional facilities, who are to be reported separately in the appropriate classification (5307, 7103, or 7201); administrative field employees who are to be reported separately in risk classification 5300; law enforcement officers in any capacity who are to be reported separately in risk classification 7103; employees who provide patient or health care at state-operated mental health or acute care hospitals with a fully implemented safe patient handling program who are to be reported in classification 7200; employees who provide patient or health care at state-operated mental health or acute care hospitals that do not have a fully implemented safe patient handling program who are to be reported separately in classification 7400; employees who provide care and treatment for patients or residents and work in state hospitals, homes, schools, detention or correctional facilities who are not otherwise classified who are to be reported separately in risk classification 7201. Volunteers are to be reported in classification 6901, and law enforcement volunteers in classification 6906.

This classification may be assigned to all departments, agencies, boards, commissions and committees of either the executive, legislative or judicial branches of state government.

> ***Special notes:*** A division of hours is not permitted between classification 4902 and any other classification. For purposes of this classification the term "clerical and administrative office personnel" shall have the same meaning as "clerical office employees" defined in the standard exception provision of the general reporting rule.

WAC 296-17A-4903 Classification 4903.

4903-06 Marine appraising

Applies to establishments engaged in providing marine appraisal services. Type of property appraised includes, but is not limited to, boats, yachts, marinas, wharves, and dry-docks. This service may be provided to a prospective buyer or to insurance companies for determining the value of a piece of property or for evaluating damage.

This classification excludes maritime appraisers who provide their service exclusively to insurance companies who are to be reported separately in classification 4903-09, and nonmaritime building appraisers who are to be reported separately in the classification applicable to the employer's business.

4903-07 Boiler inspecting, N.O.C.

Applies to establishments engaged in providing boiler inspection services not covered by another classification (N.O.C.). These establishments inspect pressurized vessels, including air tanks and liquefied gas tanks, in addition to boilers. The inspections involve determining if a vessel conforms to safety standards in regard to their design, fabrication, installation, repair and operation. The inspections may take place at a manufacturer's plant or where the vessel has been installed. These inspections will generally be conducted at the request of a manufacturer or an insurance company. Activities of the inspectors include, but are not limited to, inspecting

the safety devices and welding, performing tests to verify the condition, calculating allowable limits of pressure, recommending changes to correct unsafe conditions, and investigating accidents involving pressurized vessels.

This classification excludes boiler inspectors employed by a state agency or municipality who are to be reported separately in the appropriate state agency or municipality classification; boiler manufacturing, repair or installation which is to be reported separately in the appropriate manufacturing, repair or installation classification; inspectors of the manufacturing company who are to be reported separately in the classification applicable to the employer's business; and establishments who provide inspections exclusively for insurance companies who are to be reported separately in classification 4903-09.

4903-08 Elevator inspecting

Applies to establishments engaged in providing elevator inspection services. Types of devices inspected include, but are not limited to, elevators, escalators, ski lifts, amusement rides and moving sidewalks. The inspections involve determining if the device conforms to safety standards in connection with their design, fabrication, installation, repair and operation. The inspections may take place at the manufacturing plant or where the conveyance device has been installed. These inspections are usually conducted at the request of a manufacturer or an insurance company. Activities of the inspectors include, but are not limited to, reviewing the design, inspecting the mechanical and electrical features, inspecting the cables and guide rails, conducting time tests for speed, computing allowable load, observing running and drop tests to determine if brakes and safety devices are working properly, recommending changes to correct unsafe conditions, and investigating accidents involving conveyance devices.

This classification excludes elevator inspectors employed by a state agency or municipality who are to be reported separately in the appropriate state agency or municipality classification; repair or service to the elevator or conveyance device which is to be reported separately in the appropriate repair classification assigned to the type of conveyance device; inspectors employed by the manufacturer who are to be reported in the appropriate manufacturing classification; and establishments who provide inspection exclusively for insurance companies who are to be reported separately in classification 4903-09.

4903-09 Inspection for insurance or valuation

Applies to establishments engaged in providing inspection and valuation services exclusively for insurance companies. These establishments inspect damaged goods or property for loss valuation or to determine the value of an article or property the insurance company is underwriting. The property inspected includes, but is not limited to, personal property, real estate, and manufactured goods.

This classification excludes inspectors employed by a state agency or municipality who are to be reported separately in the appropriate state agency or municipality classification and boiler, elevator, or building inspectors or maritime appraisers who do not provide the service to insurance companies exclusively who are to be reported separately in classifications 4903-07, 4903-08, 4903-10 or 4903-06 as applicable and employees of insurance companies who are to be reported separately in the applicable classifications.

4903-10 Inspection of buildings

Applies to establishments engaged in providing building inspection services. These establishments inspect all types of buildings including new or existing residential, commercial, industrial, multifamily, and temporary structures. The inspections may be provided for prospective buyers to determine the condition of the building, for contractors to assist in interpreting legal requirements and recommending procedures for compliance, or for insurance companies in assessing damages. Activities of the inspectors include, but are not limited to, inspecting all components of a building for structural soundness, dry rot, pest problems, energy efficiency, and compliance with grading, zoning and safety laws.

This classification excludes building inspectors employed by a state agency or municipality who are to be reported separately in the appropriate state agency or municipality classification and establishments who

provide inspections exclusively for insurance companies who are to be reported separately in classification 4903-09.

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;
- Creating or maintaining computer software, technical drafting;
- Creating or maintaining financial, employment, personnel or payroll records;
- Handling correspondence;
- Composing informational material on a computer.

  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:
  - Cashiers;
  - Clerks;
  - Ticket sellers.

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;
- Receiving and processing payments and invoices.

  Special note: Individuals performing duties as an agent, broker, or solicitor (and 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. 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;
- 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;
- Counseling and assistance;
- Decent, safe and sanitary living accommodations for low-income or needy citizens;
- Drug and alcohol recovery programs;
- Employment or independence training;
- Food and clothing banks;
- In-home chore services;
- Meals;
- Medical services;
- Transitional or emergency housing;
- Weatherization.

This classification includes employees whose work duties include administrative office work such as:

- Answering phones;
- Completing correspondence and forms;
- Reception work;
- Computer work;
- Maintaining financial, personnel and payroll records;
- Conducting meetings;
- 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;
- 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.

See classifications 1501-20 and 5308-20 for other community action operations.

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:

- 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:

- 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.

WAC 296-17A-4906 Classification 4906.

4906-01 Institutions of higher education - Public

Applies to public institutions of higher education such as universities, colleges, and junior colleges that have obtained state accreditation and are supported at least in part by public funds. Work contemplated by this classification includes, but is not limited to, administrative staff, professors/teachers, advisors, librarians, athletic coaches, medical staff at a hospital or research center run as part of the institution, restaurant/snack shop staff, campus security, janitorial/maintenance staff, clerical office and sales personnel.

This classification excludes private institutions of higher education which are to be reported separately in classification 4906-02 and secondary technical or vocational schools which are to be reported separately in classifications 6103 and 6104.

4906-02 Institutions of higher education - Private

Applies to private institutions of higher education such as universities and colleges that have obtained state accreditation. These private institutions include any institution of higher education that is not supported by public funds. Work contemplated by this classification includes, but is not limited to, administrative staff, professors/teachers, advisors, librarians, athletic coaches, medical staff at a hospital or research center run as part of the institution, restaurant/snack shop staff, campus security, janitorial/maintenance staff, and clerical office and sales personnel.

This classification excludes public institutions of higher education which are to be reported separately in classification 4906-01 and secondary technical or vocational schools which are to be reported separately in classifications 6103 and 6104.

WAC 296-17A-4907 Classification 4907.

4907-00 Inmate work opportunity - State

Applies to state prisoners who are employed by the state prison in a tax reduction industry to provide goods or services only (regardless of the type) to tax-supported entities or nonprofit organizations. Tax reduction industries provide basic work training and experience which qualify the inmates for better work within the prison or in the public community. Work is performed at the prison or at a separate location and the goods produced are property of the state.

This classification excludes work done by state prisoners under a free venture enterprise contract with a private business (profit or nonprofit) which is to be reported separately in the classification applicable to the work being performed.

4907-01 Inmate work opportunity - City

Applies to inmates of city jails who are employed by the city jail in a tax reduction industry to provide goods or services only (regardless of the type) to tax-supported entities or nonprofit organizations. Tax reduction industries provide basic work training and experience which qualify the inmates for better work within the jail or in the public community. Work is performed at the jail or at a separate location.

This classification excludes work done by city prisoners under a free venture enterprise contract with a private business (profit or nonprofit) which is to be reported separately in the classification applicable to the work being performed.

4907-02 Inmate work opportunity - County

Applies to inmates of county jails who are employed by the county jail in a tax reduction industry to provide goods or services only (regardless of the type) to tax-supported entities or nonprofit organizations. Tax reduction industries provide basic work training and experience which qualify the inmates for better work within the jail or in the public community. Work is performed at the jail or at a separate location.

This classification excludes work done by county prisoners under a free venture enterprise contract with a private business (profit or nonprofit) which is to be reported separately in the classification applicable to the work being performed.

WAC 296-17A-4908 Classification 4908.

4908-00 Inmates of adult honor camps

Applies to inmates of adult honor camps who are employed by a city, town, county, or state agency. Their employment, which takes place away from the honor camp, provides basic work training and experience to qualify inmates for better work in the correctional institute or in the public community. Typical work includes, but is not limited to, constructing and maintaining forest trails, cutting fallen trees into firewood, picking up and burning fallen limbs, fighting forest fires, and planting new trees.

WAC 296-17A-4909 Classification 4909.

4909-00 Inmates of juvenile forest camps

Applies to inmates of juvenile forest camps who are employed by a city, town, county, or state agency. Their employment, which takes place away from the forest camp, provides basic work training and experience to qualify inmates for better work in the correctional institute or in the public community. Typical work includes, but is not limited to, constructing and maintaining forest trails, cutting fallen trees into firewood, picking up and burning fallen limbs, fighting forest fires, and planting new trees.

WAC 296-17A-4910 Classification 4910.

4910-00 Property management services

Applies to establishments engaged in managing their own property or properties owned by others. Properties include, but are not limited to, privately owned residential or commercial buildings, malls, apartment or condominium complexes, mobile home parks, halls, and conference rooms. Typical operations contemplated by this classification include, but are not limited to, management duties, advertising, showing vacant units to prospective tenants, collecting rent, providing security, and normal maintenance and repair when conducted by employees of employers subject to this classification. Normal maintenance and repair contemplated by this classification includes replacing parts on existing fixtures or equipment, repairing existing structures, normal cleaning or janitorial activities, maintaining existing landscaping, and shoveling snow from driveways or walkways. Construction, alteration, or improvements to the properties are not considered normal maintenance and are not contemplated by this classification. Major repair work is usually performed by contractors who are not employees of the property management business. Apartment or condominium complexes and mobile home parks may have common areas such as, but not limited to, laundry facilities, community rooms, tennis courts, exercise rooms, swimming pools, saunas or hot tubs, and playgrounds or small park areas. Common areas are maintained by employees of the complex or park owner or by the property management service. Residents of mobile home parks are usually responsible for maintaining their own mobile homes and their immediate space.

This classification includes homeowners' associations where residents in a housing development pay annual fees which cover the maintenance of lawns, paths, sprinkler systems, and common areas such as pools, activity centers, and tennis courts by employees of the homeowners' association.

This classification excludes employees engaged exclusively in clerical duties who are to be reported separately in classification 4904; employees engaged exclusively in sales duties such as collecting rents, showing and advertising the facility, conducting auctions, or in a combination of clerical and sales duties who are to be

reported separately in classification 6303; establishments providing janitorial services exclusively which are to be reported separately in classification 6602; contractors engaged in mobile home set up or removal who are to be reported separately in classification 0517; any new construction or alteration work performed by employees of employers subject to this classification which is to be reported separately in the applicable construction classification; establishments that contract to perform maintenance or repair, but have no responsibilities in the management of the property, which are to be reported separately in the applicable classification; and lodging or food serving operations which are to be reported separately in the applicable classification.

4910-01 Chimney cleaning - residential buildings

Applies to establishments engaged in providing chimney cleaning services to residential customers. Workers who perform chimney cleaning services are commonly referred to as "chimney sweeps" and usually work alone or as a two-person team. When working as a team, one "sweep" works inside the house and the other works on the roof. The methods of cleaning vary. To protect the floors and furniture, drop cloths are placed in front of the fireplace and taped over the opening. The vertical drop cloth may have a "boot" or slit in it which allows rods to be pushed through. Various brushes, usually wire, are attached to extension rods and worked up and down the flue to dislodge the soot and creosote. Creosote deposits may be removed also with a chimney bar, which is a pipe-like instrument with a chisel end, or by using metal scrapers. Where the chimney top is protected from the rain by a hood or cap, it may not be possible to insert the brushes into the opening; a chain or weight may be lowered and swung back and forth inside the chimney. Some sweeps have custom-made vacuum trucks with large collection chambers to collect the soot. In addition to cleaning the chimney flue and fireplace, some sweeps clean oil, gas and coal burning furnaces, repair chimney and flue linings, remove animals from chimneys, and offer other related services. Repairs included in this classification are limited to such activities as caulking around the flashing and sealing brickwork.

This classification excludes establishments engaged in industrial or commercial chimney or smokestack cleaning services which are to be reported separately in classification 0508; contractors engaged in chimney reconstruction or new construction made of masonry or brick who are to be reported separately in classification 0302; contractors engaged in the installation of sheet metal stove pipe who are to be reported separately in classification 0307; and the installation of a new lining in the chimney which is to be reported separately in the applicable classification.

4910-02 Mini-storage warehouse

Applies to establishments engaged in operating mini-storage facilities. Mini-storage facilities are usually fenced and entry is through a locking gate through which owners and renters of units are provided access. The units range from lockers to rooms of various sizes; once the unit is rented, the tenant or owner has sole access to it. Typical operations include, but are not limited to, management or clerical duties, renting or selling storage units to others, providing security, and normal maintenance and repair when performed by employees of employers subject to this classification. Normal maintenance and repair contemplated by this classification includes replacing parts on existing fixtures or equipment, repairing existing structures, normal cleaning of public areas, controlling rodents and other pests, maintaining existing landscaping, and shoveling snow from driveways or walkways. Construction, alteration, or improvements to the properties are not considered normal maintenance and are not contemplated by this classification. Major repair work is usually performed by contractors who are not employees of the storage facilities.

This classification excludes employees engaged exclusively in clerical duties who are to be reported separately in classification 4904; employees engaged exclusively in sales duties or in a combination of clerical and sales duties who are to be reported separately in classification 6303; and new construction or alteration work which is to be reported separately in the applicable construction classification.

4910-03 Temporary signs - Placement or removal

Applies to establishments engaged in placing or removing temporary yard signs such as, but not limited to, real estate signs for real estate offices or property management firms and campaign signs. The smaller signs are usually mounted on a metal rod which is pounded into the ground to a depth of about 18". A post hole digger may be used to dig holes for larger signs that require a more sturdy post.

This classification excludes all other types of sign installation, painting or repair which are to be reported separately in the applicable classification.

WAC 296-17A-4911 Classification 4911.

4911-00 Construction estimators

Applies to employees of construction or erection contractors who work as cost and materials estimators preparing bids for contracts away from their employer's business offices. Employees covered by this rule may have exposure to the hazards of job sites, customer's premises, and/or undeveloped land. This classification is restricted in that employees reported in it cannot have any other duties other than construction estimating during their work shift or work day. Any employee working as an estimator and having any construction-related duties during the same work shift or day is to be reported separately in the applicable construction or erection classification for that entire work shift.

WAC 296-17A-5001 Classification 5001.

5001-03 Logging, N.O.C.

Applies to establishments engaged in various logging operations not covered by another classification (N.O.C). Typical work contemplated by this classification includes, but is not limited to, high lead or tower logging, ground logging, and team logging with horses. For purposes of this rule, logging is the complete operation of felling, skidding, yarding, delimbing, and bucking of trees into logs or block wood and loading them onto trucks or rail cars.

Definitions:

High Lead or Tower Logging Usually occurs in steep terrain where a metal tower is set-up on a hilltop with a system of heavy cables running down the hillside and fastened to a stump or tree and has other smaller cables with chokers hanging from it. A choker is wrapped around each fallen tree and pulled back to the landing site.

Helicopter logging Includes ground crews that work with the use of helicopters to hoist fallen trees or bucked log lengths to the landing side.

Chokers Chains or cables which are attached to the fallen trees for skidding to the landing site.

Ground logging Usually occurs on relatively flat land; fallen trees are moved to a landing by a skidder, cat or shovel.

Bucking Stripping or delimbing tree of branches and cutting the tree to desired log lengths.

Skidding Process of dragging the fallen logs to the landing site.

Landing Place where the fallen logs are brought for sorting and loading onto log trucks.

Yarding Usually performed at the landing site with use of a log loader to sort the logs by species, length and diameter, prior to loading onto log trucks.

This classification excludes flight crews of helicopters used in helicopter logging which are to be reported separately in classification 6803; log hauling which is to be reported separately in classification 5003; logging road construction which is to be reported separately in classification 6902; logging machine operators which are to be reported separately in classification 5005-01; and mechanical or mechanized logging operations which are to be reported separately in classification 5005-00 provided the classification has been approved by the classification services section.

5001-04 Shake, shingle bolt, and post cutting

Applies to establishments engaged in the cutting of shakes, shingle bolts (blocks), and fence posts in the woods. For the purposes of this rule, this classification includes all operations performed in the woods such as, but not limited to, the felling of trees, stripping or delimbing of branches, and all further cutting or splitting of trees/logs to produce shakes, shingle bolts or fence posts. This classification includes all transporting of shakes, shingle bolts or fence posts from the cutting site when conducted by employees of employers subject to this classification.

5001-05 Firewood cutting

Applies to establishments engaged in the cutting of firewood in the woods. For the purposes of this rule, this classification includes all operations performed in the woods such as, but not limited to, the felling of trees, stripping or delimbing of branches, and all further cutting or splitting of trees/logs to produce firewood. This classification includes all transporting of log lengths, rounds or split wood from the cutting site when conducted by employees of employers subject to this classification. This classification excludes firewood sales lots conducted away from logging operations, which are to be reported in classification 1103.

5001-06 Sawmill operations conducted in the woods in connection with logging operations

Applies to establishments operating a temporary or portable sawmill operation in the woods. This type of work is usually performed on privately owned land. A portable sawmill and saw tables, similar to those at a permanent sawmill location, are transported directly to the logging site. Log lengths are fed through a circular saw that is capable of producing various sized rough cut timber, blocks, boards and planks. This classification includes all transporting of rough cut timber, blocks, boards and planks from the cutting and/or sawing site when conducted by employees of employers subject to this classification.

This classification excludes sawmill operations which are not conducted in the woods in connection with a logging operation which is to be reported separately in the applicable sawmill classification.

WAC 296-17A-5002 Classification 5002.

5002-00 Booming and rafting logs

Applies to establishments engaged in booming and rafting logs on water. Booming involves making a barrier in the water usually with existing floating logs tied together with rope or chain to enclose other free floating logs. This type of barrier is referred to as a bundle. Rafting involves the use of a boom boat or tugboat to push the bundles together and tow the bundles to a particular destination. The destination may be a port where logs are loaded directly onto vessels, or to a sawmill, lumber mill or log sorting yard. This classification includes the loading of logs into or out of the water when performed by employees of the booming and rafting business.

> ***Special note:*** Care should be exercised prior to assignment of this classification as the workers may be subject to federal laws covered by the Jones Act or by the U.S. Longshore and Harbor Workers Act.

WAC 296-17A-5003 Classification 5003.

5003-01 Log hauling by contractor

Applies to contractors engaged in hauling logs for others from a logging side to a mill or storage yard. The loading and unloading of the truck is included in this classification when performed by the truck driver.

This classification excludes the hauling of logs from a log storage yard to a shipping destination which is to be reported separately in classification 1102 and log hauling by employees of a logging company which is to be reported separately in classification 5003-02.

5003-02 Log truck drivers, N.O.C.

Applies to employees of a logging company who are hauling the company's own logs from the logging side to a mill or storage yard.

This classification excludes the hauling of logs from a log storage yard to a shipping destination which is to be reported separately in classification 1102 and log hauling by a log hauling contractor which is to be reported separately in classification 5003-01.

WAC 296-17A-5004 Classification 5004.

This classification applies to establishments engaged in forestry and timberland management services. It applies to employees of contractors or of land owners. This classification includes all field crew supervisors and foremen assigned to oversee work covered by this classification including internal quality control audits regardless of whether their assigned duties include manual labor. Classification 5004, and related classification 1007 and 5006, cover various activities associated with the management of forests, range or timberland. These classifications have also been assigned to establishments engaged in erosion control projects and fish and wildlife habitat enhancement projects. The industry covered by this series of classifications has special reporting requirements. Reforestation establishments assigned to classifications 1007, 5004, and 5006 report work on a contract basis. These contracts may last a quarter or several quarters. Refer to WAC 296-17-35203(4) for specific reporting requirements. Classification 1007 applies to technical services such as identifying volume and species of trees in a section of timberland or a forest, auditing parcels planted by a tree planting contractor for quality control purposes, conducting environmental studies, testing growing techniques and similar activities. Classification 5004 covers various forms of work conducted in the forest or timberland generally associated with the overall care of these lands. Classification 5004 is used to report manual crew labor. Classification 5006 covers machinery operations on these lands such as clearing, slashing, hydro seeding, chemical spraying and forest firefighting. It will be common in the case of a forest fire to have employees reporting in both classification 5004 and 5006 for forest firefighting since some employees will operate bulldozers, loaders and tanker trucks while others will use chain saws and shovels. In some cases establishments subject to classification 5004 will use multiple subclassification codes on a single contract and premium report.

This classification excludes forestry related machine work used in connection with trail construction, slash burning, fire watch/patrol and forest firefighting, slashing, pile burning, roadside brushing, roadway dust/mud control which is to be reported separately in classification 5006 "forestry related machine work"; logging operations which are to be reported separately in classification 5001; logging road construction which is to be reported separately in classification 6902; and technical survey work which is to be reported separately in classification 1007.

5004-04 Animal damage control

(to be assigned only by the reforestation underwriter)

Applies to contractors and employees of landowners engaged in forestry and timberland services. Use of this classification is limited to services related to animal damage control such as placing salt blocks and hay for wildlife. This is done to provide food and nutritional supplements to forest wildlife as an alternative and preventative measure to reduce destruction to newly planted seedlings (trees) caused by feeding animals.

5004-05 Beaver trapping

(to be assigned only by the reforestation underwriter)

Applies to contractors and employees of landowners engaged in forestry or timberland services. Use of this classification is limited to services related to trapping mountain beaver. This is done to prevent damage to trees caused by mountain beaver when feeding and building nests for rearing their young.

5004-06 Chemical spraying

Fertilizing services
(to be assigned only by the reforestation underwriter)

Applies to contractors and employees of landowners engaged in forestry or timberland services. Use of this classification is limited to services related to chemical spraying. This is done to kill competing vegetation growing around young seedlings (chemical conifer release) and keep the brush on roadsides down.

This classification excludes manual conifer release which is to be reported separately in classification 5004-14.

5004-07 Cone picking

(to be assigned only by the reforestation underwriter)

Applies to contractors and employees of landowners engaged in forestry or timberland services. Use of this classification is limited to services related to cone picking which is done to obtain seed for new trees. Cone picking may occur on the ground or in the trees. All forms of cone picking are included within the scope of this classification.

5004-09 Hydro seeding services

(to be assigned only by the reforestation underwriter)

Applies to contractors and employees of landowners engaged in forestry or timberland services. Use of this classification is limited to hydro seeding abandoned roads and roadsides which is done primarily for erosion control and habitat development. This classification also includes manual labor associated with erosion control or habitat development projects.

5004-11 Pruning services

(to be assigned only by the reforestation underwriter)

Applies to contractors and employees of landowners engaged in forestry or timberland services. Use of this classification is limited to pruning lower tree branches. This is being done on an experimental basis on certain plots to aid in the production of clear wood (knot free) for future plywood and furniture demands.

5004-12 Tree netting services

(to **be assigned only by the reforestation underwriter)**

Applies to contractors and employees of landowners engaged in forestry or timberland services. Use of this classification is limited to placing netting or paper sleeves over new tree growth to discourage animals from eating the growth. This is also referred to as bud capping.

5004-13 Tree planting services

(to be assigned only by the reforestation underwriter)

Applies to contractors and employees of landowners engaged in forestry or timberland services. Use of this classification is limited to planting trees in a forest (reforestation) or in privately owned timbered land. This is done to re-establish a tree population after logging or a fire.

5004-14 Tree thinning services including forest trail construction and brush clearing, N.O.C.

(to be assigned only by the reforestation underwriter)

Applies to contractors and employees of landowners engaged in forestry or timberland services. Use of this classification is limited to employees of an employer subject to this classification engaged in the removal of unmarketable trees with a chain saw, machete, or pruning loppers, brush clearing, manual tree slashing and constructing walking paths or trails. This is done to reduce competition of the remaining trees for water and nutrients, eliminate fire hazard and provide trails for management and recreational use. This classification includes manual conifer release.

This classification excludes chemical conifer release which is to be reported separately in classification 5004-06.

5004-18 Miscellaneous forestry services, N.O.C.

(to be assigned only by the reforestation underwriter)

Applies to contractors and employees of landowners engaged in forestry and timberland services not covered by another classification (N.O.C.). This classification is for miscellaneous manual labor on forest or timberland such as, but not limited to, manual forest firefighting.

WAC 296-17A-5005 Classification 5005.

5005-00 Logging and/or tree thinning – mechanized operations

Applies to establishments engaged in mechanized logging or tree thinning operations. For purposes of this classification, mechanized logging is defined as the entire process of felling, removal (skidding), yarding, processing, delimbing, bucking and loading of trees or logs by machine.

When would your business qualify for this classification?

- If the entire side is being logged using methods and equipment described in this rule.

Typical equipment:

- Feller buncher;
- Forwarder;
- Grapple skidder;
- Harvester;
- Log loader;
- Processor.

All equipment used by employers subject to this classification must have a protective cab and is required to meet WISHA guidelines for roll over protection standards (ROPS) and falling object protection standards (FOPS).

Work in this classification includes, but is not limited to:

- Falling of trees with a machine such as a feller buncher or processor;
- Skidding logs to the landing with use of a grapple skidder or forwarder;
- Delimbing logs with a mechanized delimber such as a stroke delimber, processor, or harvester;
- Loading logs onto log trucks with a mechanized loader or shovel; and
- Operators who leave the cab of the machine to perform incidental maintenance on the machine or to cut debris out of the equipment.

What activities are not included in this classification?

- Operators who leave the cab of the machine to perform duties as part of a logging operation or falling and processing of any trees by hand (report in classification 5001).
- If any portion of the logging contract is performed manually or by hand, the establishment does not qualify for this classification (report in classification 5001 or 5005-01);
- If any portion of the logging contract is subcontracted out to another business and is performed manually or by hand, then none of the businesses involved in the logging contract will qualify for this classification (report in classification 5001 or 5005-01);
- Log hauling (report in classification 5003);
- Logging road construction (report in classification 6902);
- Logging machine operators (report in classification 5005-01); and
- Manual logging operations (report in classification 5001).

  Note: See classification 5206 and the exemption classification reporting rule (WAC 296-17-31018) for permanent yard or shop operations.

5005-01 Logging machine operators

(to be assigned only by classification services staff)

Applies to employees of a logging company that does not qualify as a mechanized operation, or firms who contract with logging firms to provide such equipment and operators to a logging side.

Typical equipment:

- Feller buncher;
- Forwarder;
- Grapple skidder;
- Harvester;
- Log loader;
- Processor;
- Tower.

All equipment used by employers subject to this classification must have a protective cab and is required to meet WISHA guidelines for roll over protection standards (ROPS) and falling object protection standards (FOPS).

Work in this classification includes:

- Operators who leave the cab of the machine to perform incidental maintenance of the machine or to cut debris out of the equipment.

What activities are not included in this classification?

- Operators who leave the cab of the machine to perform duties as part of a logging operation or falling and processing of any trees by hand (report those hours in classification 5001).
- Operators of machines that require the operator to routinely leave the cab during operation. For example; a skidder operator that must leave the cab to set chokers (report in classification 5001).

  Special note: This classification does not apply to classification 5005-00 "logging and/or tree thinning Mechanical operations" where logging activities are performed exclusively by machine and no employees are on the ground.

WAC 296-17A-5006 Classification 5006.

This classification applies to establishments engaged in forestry and timberland management services. It applies to employees of contractors and of landowners. Classification 5006 and related classifications 1007 and 5004 cover various activities associated with the management of forests, range and timberland. These classifications have also been assigned to establishments engaged in erosion control projects and fish and wildlife habitat enhancement projects. The industry covered by this series of classifications has special reporting requirements. Establishments assigned to classifications 1007, 5004 and 5006 report work on a contract basis. These contracts may span a quarter or several quarters. Refer to WAC 296-17-35203(4) for specific reporting requirements. Classification 1007 applies to technical services such as identifying volume and species of trees in a section of timberland or a forest, auditing parcels planted by a tree planting contractor for quality control purposes, conducting environmental studies, testing growing techniques and similar activities. Classification 5004 covers various forms of work conducted in the forest or timberland generally associated with the overall care of these lands. Classification 5004 is used to report manual crew labor. Classification 5006 covers machinery operations on these lands such as, but not limited to, clearing, slashing, hydro seeding, chemical spraying and forest firefighting. It will be common in the case of a forest fire to have employees reporting in both classification 5004 and 5006 for forest firefighting since some employees will operate bulldozers, loaders and tanker trucks while others will use chain saws and shovels. In some cases establishments subject to classification 5006 will use multiple subclassification codes on a single contract and premium report.

5006-00 Forestry machine work Brush clearing and chemical spraying

(to be assigned only by the reforestation underwriter)

Applies to contractors and employees of landowners engaged in forestry or timberland services. Use of this classification is limited to employees of an employer subject to this classification engaged in brush clearing using specialized tractors and chemical spraying.

5006-01 Forestry machine work Dust control

(to be assigned only by the reforestation underwriter)

Applies to contractors and employees of landowners engaged in forestry or timberland services. Use of this classification is limited to employees of an employer subject to this classification engaged in spraying water on logging roads to reduce dust caused by log hauling trucks, logging equipment and other passenger traffic. Equipment consists of a water tanker truck equipped with a spray apparatus controlled from within the cab of the vehicle.

5006-02 Forestry machine work Forest firefighting

(to be assigned only by the reforestation underwriter)

Applies to contractors and employees of landowners engaged in forestry or timberland services. Use of this classification is limited to employees of an employer subject to this classification engaged in forest firefighting using equipment such as, but not limited to, water tanker trucks, bulldozers and loaders.

5006-03 Forestry machine work Forest trail construction

(to be assigned only by the reforestation underwriter)

Applies to contractors and employees of landowners engaged in forestry or timberland services. Use of this classification is limited to employees of an employer subject to this classification engaged in forest trail construction using equipment such as, but not limited to, bulldozers and loaders.

5006-04 Forestry machine work Scarifying

(to be assigned only by the reforestation underwriter)

Applies to contractors and employees of landowners engaged in forestry or timberland services. Use of this classification is limited to employees of an employer subject to this classification engaged in scarifying work using equipment such as, but not limited to, bulldozers and loaders.

5006-05 Forestry machine work slash burning

(to be assigned only by the reforestation underwriter)

Applies to contractors and employees of landowners engaged in forestry or timberland services. Use of this classification is limited to employees of an employer subject to this classification engaged in slash burning leftover vegetation and tree debris using equipment such as, but not limited to, bulldozers, loaders and water tanker trucks.

5006-06 Forestry machine work Slash piling

(to be assigned only by the reforestation underwriter)

Applies to contractors and employees of landowners engaged in forestry or timberland services. Use of this classification is limited to employees of an employer subject to this classification engaged in piling leftover vegetation and tree debris (slash) using equipment such as, but not limited to, bulldozers and loaders.

5006-07 Forestry machine work Slope grooming

(to be assigned only by the reforestation underwriter)

Applies to contractors and employees of landowners engaged in forestry or timberland services. Use of this classification is limited to employees of an employer subject to this classification engaged in removing vegetation and grading (leveling and smoothing) land using equipment such as, but not limited to, bulldozers and loaders.

5006-08 Miscellaneous forestry services, N.O.C.

(to be assigned only by the reforestation underwriter)

Applies to contractors and employees of landowners engaged in forestry and timberland services not covered by another classification (N.O.C.). This classification is for miscellaneous machine work on forest or timberland such as, but not limited to, hydro seeding and erosion control.

WAC 296-17A-5101 Classification 5101.

5101-31 Pipe or tube: Manufacturing - Iron or steel; Metal ejection molding

Applies to establishments engaged in the manufacture of pipe or tubes from iron or steel. This classification contemplates both seamed and seamless pipe and tubing involving either a hot or cold drawing process or roll forming and machine welding processes, as well as flexible steel tubing used for products such as, but not limited to, automotive exhaust systems, water lines, and oil lines. In the drawing process, metals are melted to a molten state in furnaces, then rolled or spun in rolling machines and a pipe or tube is drawn. Tubing may be annealed (fed through a furnace then slowly cooled to strengthen and reduce brittleness). In the roll forming method flat sheets of iron or steel are bent in brake presses or other rolling or bending machinery, then the edges are welded together to form the pipe or tube. This classification also includes metal ejection molding in which raw scrap and pig iron is melted, forced into casting machines, and cast in high speed revolving flasks of various shapes depending on the product being produced. When finished, products are ejected from the molds. They may be further processed by annealing, tumbling, deburring and grinding, and cleaned in acid baths.

This classification excludes pipe dealers which are to be reported separately in classification 2009; the installation of any product manufactured in this classification which is to be reported separately in the classification applicable to the work being performed; and foundry operations which are to be reported separately in classification 5103.

WAC 296-17A-5103 Classification 5103.

5103-00 Foundries, N.O.C.

Applies to establishments engaged in operating foundries that manufacture castings from ferrous and/or nonferrous metals. To form castings, metal is melted in furnaces, then poured or ladled into molds. After they are cooled and solidified, castings are removed from molds with shake out machines, or tools such as torches, electric arcs, abrasive saws, or sledgehammers. Depending on the product and the carbon or alloy content of the metal, further repair or refining such as welding, annealing, tempering, flame hardening or other heat treatments may be needed. Cleaning and finishing processes include, but are not limited to, machining, chipping, grinding, shot or sandblasting, tumbling, and acid pickling to remove surface defects, inspection (sometimes by radiation or chemical analysis) and painting or powder coating. Foundries may make their own patterns and mold, and/or perform their own finishing processes, or they may contract these activities out to pattern-making shops or to machine shops.

This classification excludes establishments that perform only pattern making functions which are to be reported separately in classification 2906 and establishments engaged exclusively in machine shop services which are to be reported separately in classification 3402.

> ***Special note:*** Foundries that make their own patterns and/or perform their own machine finishing may report those operations separately in the classifications applicable to the work being performed provided all of the conditions of the general reporting rule covering the operation of a secondary business activity have been met.

WAC 296-17A-5106 Classification 5106.

5106-08 Blacksmithing; vehicle spring or auto bumper: Manufacturing

Applies to establishments engaged in blacksmithing, or in manufacturing leaf springs or bumpers for vehicles. Blacksmithing is the hammering of metal heated in a forge to shape either with hand tools or with a steam or air hammer. The force of the blow is controlled by the operator and the desired size or shape is produced between flat dies like a hammer and anvil. Incidental welding, grinding, tempering and sharpening may also be involved. Spring manufacturing contemplated by this classification are known as leaf springs and are used in vehicles. To make leaf springs or bumpers, steel is rolled, sheared or stamped to size, bent to shape and then tempered to produce the required degree of elasticity.

This classification excludes the manufacture of wire springs, such as for wire mattresses or bed springs, which is to be reported separately in classification 3402.

5106-09 Tool forging: Hot forming or stamping

Applies to establishments engaged in the manufacture of products such as, but not limited to, forging tools, hand tools such as wrenches or levels, and small machine tools such as twist drills, chisel bits, dies, or jigs, by hot forming or stamping. Tool forging by hot forming or stamping involves heating metal in a furnace or hearth, then beating or hammering the heated metal into desired shapes with large drop hammers or rams. After forging is completed, goods are finished with typical machine shop equipment. Finishing processes may involve cutting, turning, shaping, heat-treating, drilling, milling, grinding, tapping and finishing by assembling, polishing, buffing, painting or plating.

This classification excludes establishments engaged in the manufacture of tools by machining operations which are to be reported separately in the applicable machining classification.

5106-10 Forging works; drop or machine

Applies to establishments engaged in the manufacture of products such as, but not limited to, engine parts, hooks, and chains by drop or machine forging. Forgings are produced by drop or trip hammers or forming presses. Drop or machine forging differs from blacksmithing or hammer forging in that closed impression dies are used. The forgings are produced by impact or pressure which forces the metal to conform to the shape or the die, one half of which is carried by the ram while the other half if held stationary on the anvil block. Trimming is done by the trimmer dies in a separate press which removes the surplus metal that squeezes out between the two sections of the forging die.

WAC 296-17A-5108 Classification 5108.

5108-55 Cable or wire rope: Drawing and manufacturing

Applies to establishments engaged in wire drawing including wire rope or cable manufacturing from iron or steel. Establishments may be engaged in the further manufacturing of products made from wire such as, but not limited to, baling wire, barbed wire, spikes, galvanized wire and nails. The process involves the forming of metal on a swage block into a shape that will eventually be drawn through a series of dies to reduce it in size. Some wire may be heat-treated to allow for continual drawing. Secondary and final drawing machines with progressively smaller dies are used to reduce the wire to the desired fineness. Incidental galvanizing is considered normal to iron or steel wire when performed as a subsequent treatment of drawn wire. The finished wire is automatically wound onto reels for shipment or may be further processed into wire rope or cables. Stranding and braiding is done on automatic machines and the wire or cable stored on shipping reels.

5108-56 Cable or wire rope: Manufacturing with no drawing

Applies to establishments engaged exclusively in stranding iron or steel wire rope or cable. Reeled iron or steel coils of drawn wire and core material are received from others. The wires are mechanically wound together to form a multiwire strand which are then wound helically around a metal or fiber core to form wire rope. The finished rope or cable is pulled through a compression die, measured by power driven drums and stored on shipping reels.

5108-57 Cable or wire insulation or covering: Manufacturing

Applies to establishments engaged in manufacturing insulated or covered electrical cable. These establishments receive the drawn wire and the insulation material from outside sources. Commonly used insulation materials are enamel or lacquer, rubber, plastic, paper, cambric and cotton thread. Enamel or nylon insulation is applied by running the wire through heated tanks of either mix. The wire is then dried in ovens and the cycle is repeated several times. This classification applies also to the placing of various protective coverings on insulated wire. These protective coverings are generally cotton braid, metallic armor or lead sheathing. This classification includes incidental wire stranding when performed by employees of employers subject to this classification.

WAC 296-17A-5109 Classification 5109.

5109-46 Heavy machinery & equipment including locomotive engines: Manufacture or repair; Press roller recoating/resurfacing

Applies to establishments engaged in the manufacture, assembly, and repair of heavy equipment. Machinery and equipment subject to this classification are usually made of steel and steel/iron castings and include, but are not limited to, bulldozers, dump trucks, graders, skidders, forklifts and logging towers. The component parts may weigh several hundred to thousands of pounds. Overhead cranes are commonly used in the assembly process. Machinery used in the manufacturing, assembly, and repair includes, but is not limited to, boring mills, lathes, iron workers, welders/cutters, cut saws, and drills. Some establishments use CNC (computer numeric controlled) machinery; however, most establishments in this classification primarily use manual machinery and conventional welders/cutters. Other common operations covered by this classification include paint, welding, and electronic assembly areas. This classification also includes establishments that repair, recoat or resurface press rollers such as, but not limited to, the type rollers used by printing and paper making mills. Operations include repairing the interior shafts of the rollers, then grinding fiberglass or ceramic finishes until they are smooth. For rubber-coated surfaces, they remove the old rubber from the metal surface, sandblast the roller, then recoat it with new rubber. Most establishments that recoat the surface with rubber will mix and extrude their own rubber which is included in this classification when performed by employees of employers subject to this classification.

This classification excludes the manufacture of nonpassenger type vehicles such as semi-trucks which are to be reported in classification 3605; auto or passenger vehicle manufacturing which is to be reported in 3402. Semi-truck repair and service centers are to be reported separately in classification 6409.

> ***Special note:*** Field work as well as shop work is contemplated as an integral part of this classification. A vehicle may be equipped with welding equipment and other tools used for field repair. The broken part may be replaced in the field or returned to the shop, repaired if feasible, or a new part is ordered. The part is then loaded onto the field vehicle taken to the job site and reconnected. Some establishments perform this type of field work almost exclusively.

5109-47 Heavy arms: Manufacturing or repair

Applies to establishments engaged in the manufacture or repair of heavy arms including large munitions. This classification applies to all types of guns 20 MM and larger including, but not limited to, aircraft guns, tank guns, naval guns, torpedoes and aircraft gun turrets.

> ***Special note:*** Field work as well as shop work is contemplated as an integral part of this classification. A vehicle may be equipped with welding equipment and other tools used for field repair. The broken part may be replaced in the field or returned to the shop, repaired if feasible, or a new part is ordered. The part is then loaded onto the field vehicle taken to the job site and reconnected. Some establishments perform this type of field work almost exclusively.

WAC 296-17A-5201 Classification 5201.

5201-75 Electric power or transmission equipment: Manufacturing or assembly

Applies to establishments engaged in the manufacture or assembly of electrical power or transmission equipment, most of which is industrial and is used by public utilities for the transmission of electrical power. Equipment manufactured includes, but is not limited to, transformers, switchboards, circuit breakers, switches or switchboard apparatus, power switching devices or systems, and power invertors. Transformers step down voltage from very high to a lower voltage. Switching equipment is normally used to switch the electricity from an incoming line to outgoing lines. Transformers are usually made from sheet metal which is approximately 14 gauge. Machinery used to manufacture transformers is similar to that used in a sheet metal shop. Winding machines are also used to wind wire to form a coil which is placed inside the transformer. This is a shop or plant only classification.

This classification excludes the installation, service or repair away from shop of products manufactured which are to be reported separately in the applicable classification; the installation, removal, and repair of electric power or transmission equipment or machinery by a contractor which is to be reported separately in the classification applicable to the work being performed.

> ***Special note:*** Switchboards, current breakers and switches subject to this classification are distinguishable from switchboards, current breakers and switches covered in classification 3602. Classification 3602 switches are those found on personal computers, household light switches, and small electrical appliances compared to switches manufactured in classification 5201 which are large metal bars used in power plants and substations. Circuit breakers covered in classification 3602 are of the size found in household breaker panels compared to circuit breakers covered in classification 5201 which appear more like large round cylinders with flat metal bars extruding from the cylinders. Switchboards covered in classification 3602 are computerized systems such as telephone systems compared to industrial switchboards such as those used in rail systems for switching trains on tracks.

5201-76 Electric toasters, frying pans, wire harnesses, vacuum cleaners, electrical appliances, N.O.C: Manufacturing or assembly

Applies to establishments engaged in the manufacture or assembly of electric toasters, frying pans, wire harnesses, vacuum cleaners (including central vacuum systems), table top or counter top electrical appliances which are not covered by another classification (N.O.C.) including, but not limited to, electric shavers, steam and dry irons, waffle irons, can openers, mixers and blenders. Wire harnesses are the configuration of wires making up the electrical circuit inside an appliance or vehicle that does not include the cord set which will connect the appliance to the power source. The manufacturing process contemplated by this classification is the assembly of component parts and casings, purchased from other manufacturers, with small hand tools such as, but not limited to, drills, screwdrivers, rivet guns, and soldering or brazing tools. This is a shop or plant only classification; all activities away from the shop or plant are to be reported separately.

This classification excludes establishments engaged in the repair of household appliances for others which are to be reported separately in classification 0607; establishments engaged in the manufacture of larger household appliances such as electric ranges, washing machines and refrigerators which are to be reported separately in classification 3402; establishments engaged in the assembly of electric cordset radio and ignitions which are to be reported separately in classification 3602; and the service or repair away from shop of products manufactured in this classification which are to be reported separately in the applicable classification.

5201-78 Electric motors, generators, alternators, starters, convertors, solenoids and servomotors: Manufacturing or assembly including repair

Applies to establishments engaged in the manufacture or assembly of electric motors, generators, alternators, starters, convertors, solenoids and servomotors of all sizes and horsepower. Convertors convert electricity from one voltage to another; solenoids are switches used to control the flow of electrical current; servomotors are electrical motors used to help control a mechanical device. This is a shop or plant only classification; all activities away from the shop or plant are to be reported separately.

This classification excludes the installation, service, or repair away from shop of products manufactured in this classification which are to be reported separately in the applicable classification and the installation, removal, and repair of electric power or transmission equipment in machinery by contractor which is to be reported separately in classification 0601.

WAC 296-17A-5204 Classification 5204.

5204-58 Railroad car: Manufacturing or repair

Railroad car wheel: Manufacturing or repair

Applies to establishments engaged in the manufacture or repair of railroad cars and/or railroad car wheels. This classification includes the repair or rebuilding of freight cars, repair of railroad rolling stock tank cars or passenger cars. Inspections of railroad cars are usually conducted prior to making the repairs. Types of repair include, but are not limited to, electrical, mechanical (such as for brakes), or welding (such as on handrails and steps).

WAC 296-17A-5206 Classification 5206.

5206-78 Permanent yard or shop operations; logging or log hauling contractor

Applies to a permanent yard or shop of logging or log hauling contractors. This classification is limited to contractor yards and shops which are maintained exclusively for the storage of materials and maintenance of equipment used in their logging and/or log hauling business. This classification does not contemplate any manufacturing operations. Only employees of a logging or log hauling contractor who are assigned to the shop or yard are to be reported in this classification. This classification is further restricted in that employees reported in classification 5206-78 cannot have any other duties other than those related to the storage of materials and/or the maintenance of equipment during their work shift or work day. Any employee having any other duties during their assigned work shift or day are to be reported separately in the applicable logging or log hauling classification.

Special note: Under no circumstances can this be the only classification assigned to an employer.

5206-79 Permanent yard or shop operations; Construction or erection contractor

Applies to a permanent yard or shop of construction or erection contractors. This classification is limited to contractor yards and shops which are maintained exclusively for the storage of materials and maintenance of equipment used in their construction business. This classification does not contemplate any manufacturing operations. For example, a contractor engaged in cabinet manufacturing and installation is to report the shop and yard operation in classification 2907 and is not entitled to classification 5206. Only employees of a construction or erection contractor who are assigned to the shop or yard are to be reported in this classification. This classification is further restricted in that employees reported in classification 5206-79 cannot have any duties other than those related to the storage of materials and/or the maintenance of equipment during their work shift or work day. Any employee having any other duties during their assigned work shift or day are to be reported separately in the applicable construction classification.

Special note: Under no circumstances can this be the only classification assigned to an employer.

5206-80 Permanent yard or shop operations; interstate and/or intrastate trucking

Applies to a permanent yard or shop of interstate and/or intrastate trucking establishments. This classification is limited to yards and shops which are maintained exclusively for the storage or maintenance of transportation equipment or related equipment used in their trucking operation. This classification does not contemplate any driving duties, or the handling or storage of freight. Only employees of a trucking operation who are assigned to the shop or yard are to be reported in this classification. This classification is further restricted in that employees reported in classification 5206-80 cannot have any other duties other than those related to the storage or maintenance of equipment during their work shift or work day. Any employee having any other

duties during their assigned work shift or day are to be reported separately in the applicable trucking classification.

> ***Special note:*** Under no circumstances can this be the only classification assigned to an employer. And, this classification is not to be assigned to any business assigned classification 1101 for delivery services.

WAC 296-17A-5207 Classification 5207.

5207-00 Bowling centers

Applies to establishments engaged in operating bowling centers. Duties include, but are not limited to, renting bowling shoes, collecting fees, distributing score sheets, designating and activating lanes, organizing league competitions, repairing and maintaining scoring equipment, automatic pin setting equipment, ball return machinery or automatic ball cleaning units, refinishing pins and cleaning, waxing, polishing, or buffing the lanes. This classification includes food and beverage operations, pro shop and billiard room operations when conducted as part of the bowling center by employees of the bowling center.

This classification excludes contractors who refinish or replace the hardwood flooring of the lanes which are to be reported separately in classification 0513; food services operated by concessionaires independent of the bowling center which are to be reported separately in classification 3905; and amusement parks that include bowling lanes as part of their operation which are to be reported separately in classification 6208.

5207-01 Skating rinks; Skateboard facilities

Applies to establishments engaged in the general operation of roller or ice skating rinks. Duties include, but are not limited to, renting roller or ice skates or rollerblades, collecting fees, assigning lockers, renting the rinks, playing music, organizing groups or competitions, performing as rink guards, repairing and maintaining sound, communication or lighting equipment, cleaning, polishing, or dusting roller skating rink floors, and maintaining the ice on the ice rinks. This classification includes food and beverage services and skate shop operations when conducted as part of the rinks by employees of the rinks. Skate shops may sell skates, clothing and related accessories, and perform minor adjustments on skates with hand tools, sharpeners, grinders, or wheel lathes. This classification also includes the operation of skateboard facilities.

This classification excludes contractors who refinish or replace the hardwood flooring of the rink which are to be reported separately in classification 0513 and food services operated by concessionaires independent of the skating rink which are to be reported separately in classification 3905.

WAC 296-17A-5208 Classification 5208.

5208-00 Iron or steel works: Fabrication or assembly Structural iron or steel

Applies to establishments engaged in the fabrication or assembly of structural iron or steel. Structural in this classification will mean when fabricated for and used in the frame or grid work of a building, tower, bridge, or similar construction. Fabrication means the laying out of the pieces, the marking, cutting, sawing, drilling, punching, bolting, welding, assembling and finishing of the structural steel products. Raw materials include, but are not limited to, steel I-beams, tube steel, angle steel, and flat steel. Machinery includes overhead cranes, horizontal and vertical band saws, shears, punches, drill press, brake presses, and welding equipment. 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.

This classification excludes the erection of structural iron or steel in connection with towers, refineries, elevated railways, and buildings which is to be reported separately in the applicable iron or steel construction classification; contractors engaged in building construction who are to be reported separately in the applicable iron or steel construction class; bridge construction, including structural iron or steel erection, which is to be

reported separately in the classification applicable to the work being performed; and manufacturing of rebar for construction which is to be reported separately in classification 5209.

5208-01 Brass, bronze, iron Ornamental: Shop fabrication, assembly or manufacture

Applies to establishments engaged in the manufacture, fabrication, or assembly of ornamental items from brass, bronze and/or iron. Products include, but are not limited to, railings, guards, staircases, fire escapes, and art items. Products are often light and do not require cranes or hoists to move them. The processes vary depending on the product being produced. The equipment includes, but is not limited to, iron workers, shears, drill presses, band saws, forklifts, welders, and grinders. The painting of products manufactured is included in this classification when performed by employees of employers subject to this classification. 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.

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

5208-02 Iron works: Fabrication, assembly, or manufacture; nonstructural iron or steel

Applies to establishments engaged in the manufacture, fabrication or assembly of nonstructural iron or steel. Fabrication means the laying out of the pieces, the marking, cutting, sawing, drilling, punching, bolting, welding, assembling and finishing operations including painting. Products include, but are not limited to, cattle crossing grates, window gratings, grill pieces, and storage racks used by warehouses. Equipment includes, but is not limited to, cut saws, welders, drill presses, grinders, band saws, and hoists. 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.

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

WAC 296-17A-5209 Classification 5209.

5209-00 Boiler or tank construction

Applies to establishments engaged in the construction of boilers or steel tanks. Boilers are tanks used to either store hot water or make steam. Tanks may be used to hold products such as, but not limited to, sand and gravel, water, solid waste or fuels. The product is constructed from steel plate and may use I-beams for structural support. The materials may be purchased in bulk, if the business has the brake presses and rollers to cut and shape the metals to the appropriate dimensions, or as fabricated components. These establishments may also use cutting torches and other welding equipment in the manufacture of their products. They usually have a large shop area in one or more buildings that is equipped with overhead cranes. There is usually a yard to store raw materials, work-in-process, and finished goods. 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.

This classification excludes installation of boilers or tanks which is to be reported separately in the classification applicable to the work being performed.

5209-01 Metal goods, N.O.C. from 9 gauge or heavier metals

Applies to establishments engaged in the manufacture of goods using ferrous and nonferrous metal of 9 gauge or heavier. 9 gauge metals are approximately 1/8" thick. Items manufactured include, but are not limited to, crab pots, gaff hooks, firewood boxes, rims for basketball hoops, and rebar. Raw material is cut to desired size with saws, shears, brake presses, punches, and flame cutters. Parts may be joined by welding, riveting, screwing, or bolting. The parts may be handled by overhead cranes, hoists, and forklifts. The products may be finished in a variety of ways including, but not limited to, sanding, grinding, cleaning with solvents and applying paint or lacquer. Finish work is included in this classification when performed by employees of

employers subject to this classification. 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.

This classification excludes establishments primarily engaged in structural iron or steel manufacturing which are to be reported separately in classification 5208; establishments primarily engaged in welding and machine shop activities which are to be reported separately in classification 3402; and establishments primarily engaged in manufacturing products from metal lighter than 9 gauge which are to be reported separately in classification 3404.

5209-02 Wood or pellet burning stove: Manufacturing

(to be assigned only by classification services staff)

Applies to establishments engaged in the manufacture of wood or pellet burning stoves. Sheet steel or plate metal is sheared, formed, punched, baked and decreased. Parts are assembled by spot welding, then enameled or painted. Grey iron parts are foundry cast, chipped, and ground. Heating elements, insulation, wiring and control assemblies, glass panels and grey iron parts are assembled into stove shells on the production assembly line. The stoves are then packed for shipment. Materials include, but are not limited to, sheet steel, grey iron or ferrous castings, insulation materials, glass, aluminum and brass tubing control assemblies, chrome trim and hardware, and paints and enamels. Equipment includes, but is not limited to, power presses, shears, brake presses, welding equipment, spray painting equipment, baking oven, pneumatic and electric grinders and chippers, and pneumatic tools. 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.

WAC 296-17A-5300 Classification 5300.

5300-00 State government Administrative field personnel

Applies to state employees whose duties may require them to travel to an alternative work location but their work assignment is administrative in nature. Travel is an expectation for these workers in order to perform their job duties which involves travel to meetings or appointments with clients, customers, or businesses. Travel to perform work at an alternate location may be required on a regular, sporadic or as needed basis. Typical work includes, but is not limited to, field auditor, collector, social worker, attorney, public relations or consulting staff with no hazardous exposures. Supervisors who occasionally travel to accompany field staff for purposes such as observation or information gathering, but who do not typically perform any work other than administrative, are also included in this classification. Employees in this classification may also have follow-up work that is completed in the office such as writing reports, correspondence, etc.

This classification excludes employees with duties outside of the office which are more than administrative in nature such as, but not limited to, engineers, inspectors, and biologists who may have some field exposure, and are to be reported in 5307. For purposes of this classification, field exposure is defined as any work period, other than the normal travel to or from a work environment, which involves "hands on" work.

This classification excludes: Employees whose duties include field or hazardous exposure, employees who provide interaction to direct, control or manage activities of inmates, residents, patients or potentially violent persons in state hospitals, schools, homes, detention or correctional facilities which may involve security, recreation, or staff whose duties include restraining individuals, who are to be reported separately in the appropriate classification (5307, 7103, 7201); clerical and administrative office personnel who are to be reported separately in classification 4902; law enforcement officers in any capacity who are to be reported separately in classification 7103; employees who provide patient or health care at state-operated mental health or acute care hospitals with a fully implemented safe patient handling program who are to be reported in classification 7200; employees who provide patient or health care at state-operated mental health or acute care hospitals that do not have a fully implemented safe patient handling program who are to be reported in classification 7400; and employees who provide care and treatment for patients or residents and work in state hospitals, homes, schools, detention or correctional facilities who are not otherwise classified who are to be

reported separately in classification 7201. Volunteers are to be reported in classification 6901, and law enforcement volunteers in classification 6906.

This classification may be assigned to all departments, agencies, boards, commissions and committees of either the executive, legislative or judicial branches of state government.

> ***Special notes:*** A division of hours is not permitted between classification 5300 and any other classification.

For purposes of this classification, the term "administrative field personnel" shall have the same meaning as "sales personnel" defined in the standard exception provision of the general reporting rule.

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;
- 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:

- 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;
- 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:

- 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

(only to be assigned by the temporary help/leasing underwriter)

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;
- 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:

- 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 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:

- 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:

- 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:

- 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;
- Bus lines;
- Car rental agencies;
- Cruise;
- Hotels;
- Motels;
- Related travel providers;
- Resorts;
- Train;
- Travel insurance companies.

Services vary and could include:

- 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;
- 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.

WAC 296-17A-5302 Classification 5302.

5302-00 Computer consulting, programming, software and web site development, and internet service providers (ISPs), N.O.C.

Applies to establishments engaged in providing computer consulting primarily recommending and designing hardware systems and/or software for the needs of the contracting entity. Consultants may provide training on software programs and hardware systems. Programming may include creating or maintaining programs using computer language code. Activities include product conceptualization, design of the blueprint, creating flowcharts, coding the program, beta testing, etc. Included is web site development.

Software development firms design and develop "packaged" software for sale in retail stores for mainframe systems or PCs, or they may develop general application programs, educational, entertainment or games software. Additional program aspects could include musical and sound code applications, visual representation and animation artists.

Internet service providers offer business and commercial computer users access to the internet by various telephony, digital and wireless means. Most ISPs charge subscribers a monthly or annual fee. Some may offer a variety of free web-related services as part of a total package -i.e., search engines, e-mail address, personal web page, quick links to popular web sites, twenty-four hour customer service and technical support and instant messaging. Tech support is generally engaged in troubleshooting and will frequently walk users through whatever steps are needed to correct a computer problem. Some ISPs have technical professionals who assist clients by designing, upgrading, and/or maintaining their business web site or home page. This classification includes clerical office and outside sales personnel who travel from one office environment to another.

This classification excludes adjustments, service, or repairs and hardware installations to business machines for others which are to be reported separately in classification 4107; computer technical support staff for firms not in the computer industry are inclusive within that firm's primary class, i.e., a law firm's computer support staff are inclusive within class 5301-11; retail and internet store activities are to be reported separately in classification 6406; CD copy/write scanning are to be reported separately in classification 6506; electrical prewiring when performed by a specialty contractor not in the business to install computer equipment is to be reported separately in classification 0608; assembly and repair of premanufactured parts into operative computer components, shop only, is to be reported separately in classification 3602; business that has instructors/trainers (only) is to be reported in either 4904 or 6303 depending on training room location.

WAC 296-17A-5305 Classification 5305.

5305-06 Clerical office, administrative employees, and elected officials of cities and towns

Applies to clerical office, administrative employees, and elected officials of cities and towns. Clerical duties include, but are not limited to, answering telephones, handling correspondence, computer work, and maintaining financial, personnel and payroll records. A clerical office is a work area which is physically separated from all other work areas by walls, partitions or other physical barriers. Administrative duties may be conducted in or out of the city or town facilities, but are conducted in an atmosphere free from the operative hazards of the work environments such as, but not limited to, jails, law enforcement and road works. In addition to management activities, this classification also includes field auditors, social workers or similar activities professionals would perform.

See classifications 0803, 1301, 1507, 6901, 6904, 6905 and 6906 for other city or town operations.

WAC 296-17A-5306 Classification 5306.

5306-07 Clerical office, administrative employees, and elected officials of counties, public utility districts and taxing districts, N.O.C.

Applies to clerical office, administrative employees, and elected officials of counties, public utility districts and taxing districts, not otherwise classified (N.O.C.). Clerical duties include, but are not limited to, answering telephones, handling correspondence, computer work, and maintaining financial, personnel and payroll records. A clerical office is a work area which is physically separated from all other work areas by walls, partitions or other physical barriers. Administrative duties may be conducted in or out of the county, public utility district or taxing district facilities, but are conducted in an atmosphere free from the operative hazards of work environments such as, but not limited to, jails, law enforcement and road works. In addition to management activities, this classification also includes field auditors, social workers, alcohol and drug abuse programs, senior health and nutrition programs, medical and dental clinics or similar activities professionals would perform.

See classifications 1301, 1501, 1507, 4201, 6103, 6104, 6901, 6904, 6905, and 6906 for other county, public utility districts and taxing districts operations.

5306-25 Clerical office and administrative employees of Native American tribal councils

Applies to clerical office and administrative employees of Native American tribal councils. Clerical duties include, but are not limited to, answering telephones, handling correspondence, computer work, and maintaining financial, personnel and payroll records. A clerical office is a work area which is physically separated from all other work areas by walls, partitions or other physical barriers. Administrative duties may be conducted in or out of the tribal council facilities, but are conducted in an atmosphere free from the operative hazards of work environments such as, but not limited to, jails, law enforcement and road works. In addition to management activities, this classification also includes field auditors, social workers, alcohol and drug abuse programs, senior health and nutrition programs, youth services, counselors, courts, medical and dental clinics or similar activities professionals would perform.

See classifications 1501 and 6905 for other Native American tribal council operations.

> ***Special note:*** Tribal operations unrelated to the business of governing such as liquor and tobacco stores, casinos, logging, fisheries and bingo parlors are to be reported separately in the classification applicable to the operation.

5306-26 Clerical office and administrative employees of local public housing authorities

Applies to clerical office and administrative employees of local public housing authorities. Clerical duties include, but are not limited to, answering telephones, handling correspondence, computer work, and maintaining financial, personnel and payroll records. A clerical office is a work area which is physically separated from all other work areas by walls, partitions or other physical barriers. Administrative duties may be conducted in or out of the housing authority facilities, but are conducted in an atmosphere free from the operative hazards of work environments such as, but not limited to, jails, law enforcement and road works. In

addition to management activities, this classification also includes field auditors, social workers or similar activities professionals would perform.

This classification excludes all other employees including meter readers who are to be reported separately in classification 1501 and volunteers who are to be reported separately in classifications 6901 or 6906 as appropriate.

5306-27 Clerical office and administrative employees of military base maintenance contractors

Applies to clerical office and administrative employees of military base maintenance contractors. Clerical duties include, but are not limited to, answering telephones, handling correspondence, computer work, and maintaining financial, personnel and payroll records. A clerical office is a work area which is physically separated from all other work areas by walls, partitions or other physical barriers. Administrative duties may be conducted in or out of the military base facilities, but are conducted in an atmosphere free from the operative hazards of work environments such as, but not limited to, jails, law enforcement and road works. In addition to management activities, this classification also includes field auditors, social workers or similar activities professionals would perform.

See classification 1501 for other military base maintenance contractors' operations.

WAC 296-17A-5307 Classification 5307.

5307-00 State government employees - N.O.C.

Applies to state government employees not covered by another classification (N.O.C. not otherwise classified). This is the basic state agency classification which covers employees who have duties that support the mission of the agency and have field or hazardous exposure. For purposes of this classification field or hazardous exposure is defined as any work which involves "hands on" work. Employees reported in this classification may have jobs that include, but are not limited to, performing manual labor or supervising a work crew performing manual labor, work in the trades, construction-type work or maintenance/repair work, operating machinery or equipment, stores/stock clerks, warehouse, supplies, deliveries, food services, facilities, recreational, or general security staff with no law enforcement duties. This classification also includes, but is not limited to, personnel such as engineers, inspectors, and biologists, who have field exposure. This classification includes supervisors who work at a field site and perform supervision duties in the field. This classification includes nonpatient care employees in state operated homes, schools, detention or correctional facilities not described in another classification.

This classification may be assigned to all departments, agencies, boards, commissions and committees of either the executive, legislative or judicial branches of state government.

This classification excludes:

- Employees who have law enforcement power in any capacity, who are to be reported separately in classification 7103;
- Juvenile rehabilitation custody staff at institutions or homes who are to be reported in 5307-01;
- Administrative employees with field duties who are to be reported separately in classification 5300;
- Clerical and administrative office personnel who are to be reported separately in classification 4902;
- Employees who work in state hospitals, homes, schools, detention or correctional facilities who are not otherwise classified and provide care and treatment for patients or residents who are to be reported separately in classification 7201;
- Employees who provide patient or health care at state-operated mental health or acute care hospitals with a fully implemented safe patient handling program who are to be reported in classification 7200;
- Employees who provide patient or health care at state-operated mental health or acute care hospitals that do not have a fully implemented safe patient handling program who are to be reported in classification 7400;
- Volunteers are to be reported in classification 6901; and
- Law enforcement volunteers in classification 6906.

5307-01 State government employees Juvenile rehabilitation custody

Applies to employees of the department of social and health services (DSHS) at juvenile institutions and juvenile residential community facilities. Employees in this risk classification may preserve order, provide security, and have the authority to detain, revoke privileges, or impose sanctions. Other work may include, but is not limited to, providing counseling, conducting assessments, rehabilitation, coordination of services, evaluations, and transporting detainees.

This classification excludes:

- Employees who do not have custody or security duties;
- Employees who perform parole duties such as those performed by a regional office, which are away from a juvenile institution or a juvenile residential community facility who are to be reported in 5300; and
- Employees who direct athletic and recreational activities who are to be reported in 5307-00.

See classifications 4902, 5300, 5307, 7200, 7201, and 7400 for all state government operations.

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:

- 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:

- 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.

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. and administrative employees

Applies to administrative employees 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.

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.

WAC 296-17A-6105 Classification 6105.

6105-05 Hospitals: N.O.C. -

(to be assigned only by the hospital underwriter).

Applies to establishments engaged in operating hospitals which are not covered by another classification (N.O.C.) and that do not have routine patient lifting and moving hazard. Types of hospitals covered by this classification include, but are not limited to, alcohol and chemical dependency, physical rehabilitation, and private psychiatric. This classification contemplates all necessary and usual employments found in hospitals including, but not limited to, admissions, clerical and sales staff, medical professionals, pharmacy staff, dietitians and food preparation staff, and laundry, housekeeping, custodial and grounds keeping staff.

This classification excludes acute care hospitals as defined in WAC 296-17-35203(7).

WAC 296-17A-6107 Classification 6107.

6107-01 Veterinary hospitals or clinics

Applies to establishments of state licensed practitioners engaged in the practice of veterinary medicine, dentistry, or surgery. Veterinarians provide routine checkups, vaccinations, administer drugs and medicines, euthanasia and autopsies; some specialize in areas such as animal dermatology or animal behaviors. Usually veterinary services are performed on an outpatient basis, although animals may be kept on the premises for one or more days for observation or treatment. Veterinarians who specialize in the treatment of larger animals such as cows or horses frequently provide their services off premises rather than in their own facilities. This classification includes clerical office and sales personnel.

This classification excludes animal boarding kennels, animal shelters and/or pet grooming parlors which are to be reported separately in classification 7308.

WAC 296-17A-6108 Classification 6108.

6108-00 Convalescent or nursing homes, rest homes, and homes for the aged

Applies to establishments engaged in providing various levels of health care, depending on a patient's needs. Convalescent or nursing homes are state-licensed institutions. The extent of professional or medical services provided ranges from complete medical care for postoperative patients and patients requiring extensive nursing care due to illnesses such as terminal cancer, kidney disorders, and heart disease, to only minimal medical or professional care for other patients. Rest homes provide daily living assistance care to the aged or those with some limits on ability for self-care, but where medical care is not yet a major element. Homes for the aged provide care for people who, due to illness, physical infirmity, or advanced age, are unable to care for themselves and who need nursing and/or health-related care, but do not require the degree of care and treatment that a skilled or intermediate care facility is designed to provide. Patients in homes for the aged, because of their mental or physical condition, require some nursing care, including the administering of medications and treatments, or the supervision of self-administered medications in accordance with a physician's orders. Generally these homes will employ therapists, registered nurses, practical nurses, nurses aides and orderlies to provide the necessary medical care to their patients. The homes also may employ cooks, waitresses, maids, maintenance personnel, social workers and recreational directors, but usually do not employ a resident physician, although they may have arrangements with physicians who are on call for emergencies.

This classification excludes boarding houses which are to be reported separately in classification 6509.

WAC 296-17A-6109 Classification 6109.

6109-00 Physicians, surgeons, and medical clinics, N.O.C.

Applies to establishments of licensed practitioners such as physicians and surgeons, and to medical clinics not covered by another classification (N.O.C.) engaged in the practice of general or specialized medicine and surgery. Physicians diagnose and treat a variety of diseases and injuries, order or execute various tests, analyses, and diagnostic images to provide information on a patient's condition, analyze reports and findings of tests and of examination, diagnose conditions, and administer or prescribe treatments and drugs. Physicians may also inoculate and vaccinate patients to immunize them from communicable diseases, or refer patients to a medical specialist or other practitioners for specialized treatment. They may also make house and emergency calls to attend to patients unable to visit the office. Surgeons examine patients to verify necessity of surgery, review reports of patient's general physical condition and medical history, reactions to medications, estimate possible risk to patient, and determine best operational procedure. Surgeons may specialize in a particular type of surgery. This classification includes licensed ophthalmologists who specialize in the diagnosis and treatment of diseases and injuries of the eyes, and examine patients for symptoms indicative of organic or congenital ocular disorders. This classification includes clerical office and sales personnel, as well as other employees engaged in service in the physician's or surgeon's office or in a medical clinic, such as laboratory or X-ray technicians, and nurses.

This classification excludes psychologists and psychiatrists who are to be reported separately in classification 6109-10; optometrists who are to be reported separately in classification 6109-09; radiology and MRI referral clinics which are to be reported separately in classification 6109-17; orthotic referral clinics which are to be reported separately in classification 6109-14; and nutrition, diet, or weight loss clinics which are to be reported separately in classification 6109-12.

6109-01 Dentists and dental clinics

Applies to establishments of licensed dental practitioners and dental clinics engaged in the practice of general or specialized dentistry. Services provided by dental offices or clinics include, but are not limited to, examination of teeth and gums to determine condition, diagnosis of disease, injuries, or malformation, extractions, fillings, root canals, oral surgery, tooth replacement, cleaning, instruction on oral and dental hygiene and preventative care. This classification includes clerical office and sales personnel, as well as other employees engaged in service in the dentist's office such as hygienists, and dental assistants or technicians.

6109-02 Chiropractors, N.O.C.

Applies to establishments of licensed practitioners not covered by another classification (N.O.C.) who are engaged in the practice of chiropractic medicine. Chiropractors diagnose and treat musculoskeletal conditions of the spinal column and extremities to prevent disease and correct abnormalities of the body believed to be caused by interference with the nervous system. They manipulate the spinal column and other extremities to adjust, align, or correct abnormalities caused by neurologic and kinetic articular dysfunction. This classification includes clerical office and sales personnel, as well as other employees engaged in service in the chiropractor's office.

6109-04 Naturopaths, N.O.C.

Applies to establishments of health practitioners not covered by another classification (N.O.C.) who diagnose, treat, and care for patients, using a system of practice that bases treatment of physiological functions and abnormal conditions on natural laws governing the human body, relying on natural remedies such as, but not limited to, acupuncture, sunlight supplemented with diet, and naturopathic corrections and manipulations to treat the sick. This classification includes clerical office and sales personnel, as well as other employees engaged in service in the naturopath's office.

6109-08 Physical therapists, N.O.C.

Applies to establishments of health practitioners not covered by another classification (N.O.C.) who are engaged in the practice of physical therapy, occupational therapy, respiratory therapy, or speech therapy. Therapists treat and rehabilitate people with physical or mental disabilities or disorders, to develop or restore functions, prevent loss of physical capacities, and maintain optimum performance. Includes occupations utilizing means such as exercise, massage, heat, light, water, electricity, and specific therapeutic apparatus, usually as prescribed by a physician; or participation in medically oriented rehabilitative programs, including educational, occupational, and recreational activities. Physical therapists plan and administer medically prescribed physical therapy treatment for patients suffering from injuries, or muscle, nerve, joint and bone diseases, to restore function, relieve pain, and prevent disability. Occupational therapists plan, organize, and conduct occupational therapy programs to facilitate development and rehabilitation of the mentally, physically, or emotionally handicapped. Respiratory therapists administer respiratory therapy care and life support to patients with deficiencies and abnormalities of the cardiopulmonary system, under the supervision of physicians and by prescription. Speech therapists specialize in diagnosis and treatment of speech and language problems, and engage in scientific study of human communication. This classification includes clerical office and sales personnel, as well as other employees engaged in therapy services and also includes travel to health facilities or other locations to administer therapy services.

6109-09 Optometrists, N.O.C.

Applies to establishments of optometrists not covered by another classification (N.O.C.). Optometrists are licensed practitioners, but do not hold a medical degree. An optometrist in general practice examines patients' eyes to determine the nature and degree of vision problems or eye diseases and prescribes corrective lenses or procedures, performs various tests to determine visual acuity and perception and to diagnose diseases and other abnormalities, such as glaucoma and color blindness. An optometrist may specialize in the type of services provided, such as contact lenses, low vision aids, or vision therapy, or in the treatment of specific groups such as children or elderly patients. This classification includes clerical office and sales personnel, as well as other employees engaged in service in the optometrist's office.

This classification excludes optometrists employed by optical goods stores who are to be reported separately in classification 6308, and ophthalmologists who are to be reported separately in classification 6109-00.

6109-10 Psychologists and psychiatrists, N.O.C.

Applies to establishments of licensed practitioners not covered by another classification (N.O.C.) who are engaged in the diagnoses and treatment of patients with mental, emotional, or behavioral disorders. Psychologists are licensed practitioners who diagnose or evaluate mental and emotional disorders of individuals and administer programs of treatment. They interview patients in clinics, hospitals, prisons, and other institutions, and study medical and social case histories. Psychiatrists are licensed practitioners who diagnose and treat patients with mental, emotional, and behavioral disorders. They organize data obtained from the patient, relatives, and other sources, concerning the patient's family, medical history, and the onset of symptoms, and determine the nature and extent of mental disorder and formulate a treatment program utilizing a variety of psychotherapeutic methods and medications. This classification includes clerical office and sales personnel, as well as other employees engaged in service in the doctor's office.

6109-12 Nutrition, diet, or weight loss clinics, N.O.C.

Applies to establishments engaged as nutrition, diet, or weight loss clinics not covered by another classification (N.O.C.) which provide programs whereby clients may achieve a healthy and permanent weight loss. The programs vary in approaches but most are based on the behavior modification theory, utilizing private counseling or group support meetings and seminars to educate individuals about their eating habits and proper eating patterns. Some programs may sell vitamin supplements or a line of food products to be used by their clients and may publish newsletters or other forms of literature for the benefit of their clients. This classification includes clerical office and sales personnel.

This classification excludes exercise programs which are to be reported separately in the appropriate classification.

6109-13 Childbirth classes

Applies to establishments providing childbirth education for expectant parents. Topics include, but are not limited to, expectations during pregnancy, breathing and relaxing techniques, and massage therapy. Literature and/or movies may be provided in addition to oral instruction. This classification includes clerical office and sales personnel.

6109-14 Orthotic referral clinics

Applies to establishments operating as clinics to provide care to patients with disabling conditions of the limbs and spine by fitting and preparing orthopedic braces under the direction of and in consultation with physicians. Orthotists examine and evaluate the patient's needs in relation to disease and functional loss, and assist in the design of an orthopedic brace. Orthotist select materials, makes cast measurements, model modifications and layouts. When the brace is finished, they evaluate it on the patient, make adjustments to ensure correct fit, and instruct the patient in the use of the orthopedic brace. This classification also includes clinics of prosthetists who provides care to patients with partial or total absence of a limb by planning fabrication of, writing specifications for, and fitting the prosthesis under the guidance of and in consultation with a physician. This classification includes clerical office and sales personnel, as well as other employees engaged in service in the referral clinics.

This classification excludes the manufacture of orthopedic braces, splints or prostheses which is to be reported separately in the applicable classification.

6109-15 Midwife services

Applies to establishments engaged in the practice of midwifery. Midwives provide care for women undergoing medically uncomplicated pregnancy and low risk labor and delivery. The delivery may take place in a clinic setting or in the expectant mother's home. This classification includes clerical office and sales personnel.

6109-16 Licensed massage therapy services

Applies to establishments of licensed practitioners who are engaged in the practice of massage therapy. Some massage therapists work in conjunction with physicians or sports teams, or at hospitals, rehabilitation facilities or convalescent homes. If a client is referred by a physician, the therapist will review the medical report and in conjunction with the client, will determine the nature of the massage (whether it is for relaxation or to correct or relieve a medical problem) and the modality to be used, such as deep-muscle work, trigger-point therapy, or joint rotation. This classification includes clerical office and sales personnel as well as other employees engaged in licensed massage therapy services.

This classification excludes massage therapists employed by a health club, gymnasium, sauna, or bath house who are to be reported separately in classification 6204.

6109-17 Radiology and MRI referral clinics

Applies to establishments of licensed practitioners who are engaged in the practice of radiology and/or magnetic resonance imaging. Radiologists diagnose and treat diseases of the human body using X-ray and radioactive substances. They examine the internal structures and functions of the organ systems and make diagnoses after correlating the X-ray findings with other examinations and tests. They administer radiopaque substances by injection, orally, or as enemas, to render internal structures and organs visible on X-ray films or fluoroscopic screens. Radiologists may employ magnetic resonance imaging technologists to operate magnetic resonance imaging equipment which produces cross-sectional images (photographs) of a patient's body for diagnostic purposes. This classification includes clerical office and sales personnel, as well as other employees engaged in service in the clinics, such as nurses or technologists.

WAC 296-17A-6110 Classification 6110.

6110-00 Home health services and nursing care, N.O.C.

Applies to establishments engaged in providing skilled and semiskilled nursing and home health care services to individuals who do not need the continuous care and supervision that hospitals and nursing facilities can provide. Patients frequently are referred to home health agencies by physicians, hospital discharge planners or other medical professionals. Typically, a home health care provider will come to the patient's home to assess the individual's situation, recommend a plan of treatment and coordinate the plan. A nurse may function as the "case manager" for the patient and will coordinate the case plan. Usually a physician must authorize the plan of treatment for home care services. The services offered will vary according to each client's needs and can range from personal care for the patients such as bathing and grooming, cooking, housecleaning; to laboratory services; to skilled nursing services. Home health services may offer therapy services such as physical, occupational, speech, and respiratory. Care may be intermittent or long-term. This classification includes home health nursing visits or care made on a private-duty basis.

This classification excludes home health care social workers and dietitians with no cooking duties who may be reported separately in classification 6303 provided all the conditions of the general reporting rules covering standard exception employees have been met; private households which employ workers who serve on or about the premises in occupations usually considered as domestic service which are to be reported separately in classification 6510; and establishments engaged in providing chore workers/home care assistants to private individuals who are to be reported separately in classification 6511.

WAC 296-17A-6120 Classification 6120.

6120-00 Acute care hospitals With a fully implemented safe patient handling program

(to be assigned only by the hospital underwriter)

Applies to establishments that meet the definition of an acute care hospital contained in WAC 296-17-35203(7) that are using the required patient lifting and moving equipment as part of a fully implemented safe patient handling program as defined in WAC 296-17-35203 (7)(c). This classification contemplates all necessary and usual employments found in hospitals including, but not limited to, admissions, clerical and sales staff, medical professionals, pharmacy staff, dietitians and food preparation staff, and laundry housekeeping, custodial and grounds keeping staff.

WAC 296-17A-6121 Classification 6121.

6121-00 Acute care hospitals Without a fully implemented safe patient handling program

(to be assigned only by the hospital underwriter)

Applies to establishments that meet the definition of an acute care hospital contained in WAC 296-17-35203(7) but that are not using the required patient lifting and moving equipment as part of a fully implemented safe patient handling program as defined in WAC 296-17-35203 (7)(c). This classification contemplates all necessary and usual employments found in hospitals including, but not limited to, admissions, clerical, and sales staff, medical professionals, pharmacy staff, dietitians and food preparation staff, and laundry, housekeeping, custodial and grounds keeping staff.

WAC 296-17A-6201 Classification 6201.

6201-00 Mortuaries, funeral homes, crematoriums

Applies to establishments engaged in all operations of a mortuary, funeral home or crematorium. Funeral homes generally provide a complete burial service which includes, but is not limited to, preparing the deceased for cremation or burial (this could include beautician services), providing the casket and burial plot, conducting the funeral service, providing transportation for family of the deceased, and providing flowers. Employments in this classification include drivers, organists, singers and other musicians, embalmers, and crematory employees if they are employed by the funeral home.

This classification excludes cemetery operations which are to be reported separately in classification 6202.

WAC 296-17A-6202 Classification 6202.

6202-00 Cemeteries

Applies to establishments engaged in providing cemetery and funeral services at one location. Cemeteries are communal burial places and range in size from small churchyards to private facilities with hundreds of acres of land. Cemeteries sell burial plots, excavate graves, prepare grave sites for interment, carry out interment services and maintain the cemetery grounds. Grounds work includes, but is not limited to, maintaining markers, and the usual maintenance work on lawns, roadways, trees, hedges and flowers. Maintenance personnel also set up tents, chairs and other burial service equipment. A grave burial involves placing caskets in the ground within a burial vault; a lawn crypt burial involves placing the casket in a prefabricated, preplaced crypt. A burial vault is a cement structure used to line graves and prevent settling. Crypts can be placed in the ground, above the ground or within private and public mausoleums. A niche houses urns which contain the cremated remains of decedents. Cemeteries may provide funeral services at the cemetery, operate a chapel, and/or offer cremation services, all of which are included in this classification when conducted in connection with a cemetery operation. This classification includes pet cemeteries.

This classification excludes establishments engaged as mortuaries, funeral homes, or crematoriums which are to be reported separately in classification 6201.

WAC 296-17A-6203 Classification 6203.

6203-00 YMCA/YWCA institutions

Applies to establishments engaged in the operation of a Young Men's or Young Women's Christian or Hebrew Associations. These are international community service organizations which generally respond to the needs of their communities. Typical operations include, but are not limited to, providing temporary residential facilities, swimming and exercise facilities, basketball courts, aerobic and fitness classes, child care, youth sports programs, social and educational programs, and day camp operations. Some facilities will provide a food and beverage service. This classification includes clerical office and sales personnel.

This classification excludes overnight camp operations which are to be reported separately in classification 6209.

6203-01 Boys or girls clubs

Applies to establishments engaged in operating boys or girls clubs. These clubs are nonprofit organizations which provide recreation, cultural enrichment, health and physical education, and personal adjustment services for boys and girls from 6 to 18 years of age. These facilities differ from location to location, but many offer gymnasiums, organized sports programs, day camp operations, game rooms, library or computer rooms, classes and various other supervised activities where young people can spend time. Some facilities also have swimming pools and offer meal programs. This classification includes clerical office and sales personnel.

This classification excludes overnight camp operations which are to be reported separately in classification 6209.

WAC 296-17A-6204 Classification 6204.

6204-00 Baths or saunas, N.O.C.

Applies to establishments engaged in operating baths or saunas not covered by another classification (N.O.C.). These facilities offer a variety of services such as, but not limited to, hot tubs, saunas, steam rooms, Jacuzzis, sun tan beds and body shampoos. Massage therapy services are included in this classification when performed by employees of employers subject to this classification. This classification excludes licensed massage therapists that qualify for classification 6109.

6204-04 Exercise or health institutes, gymnasiums, health clubs

Applies to establishments engaged in operating exercise or health institutes, gymnasiums, or health clubs. These establishments accommodate a variety of exercise areas including, but not limited to, gymnasiums, swimming pools, racquetball, tennis, squash, and handball courts, jogging tracks, and weight rooms with nautilus equipment. Operations vary from location to location, but most offer facilities and services such as, but not limited to, locker rooms, showers, whirlpools, saunas, sun tanning booths, body toning equipment, aerobic, gymnastic, and martial arts classes, instruction or training in achieving physical fitness goals, nutrition counseling, towel service, child care, massages, pro shops and food and beverage services all of which are included when performed or conducted by employees of employers subject to this classification.

This classification excludes licensed massage therapists that qualify for classification 6109.

WAC 296-17A-6205 Classification 6205.

6205-00 Clubs, N.O.C.

Applies to establishments engaged in operating clubs not covered by another classification (N.O.C.). Types of clubs contemplated by this classification include, but are not limited to, fraternal, special interest, or social clubs and clubs whose interests revolve around sports activities such as golf, tennis, boating, skiing, fishing, and swimming. The facilities and services offered vary depending on the type and size of the club. Even in an organization that has several locations, the facilities may vary greatly from a simple bar and snack food operation to a large restaurant with dancing areas, gymnasiums, and saunas. These types of clubs charge membership fees and dues as opposed to clubs or halls in classification 6607 which are open to the public. This classification includes all food and beverage operations.

This classification excludes YMCAs and boys/girls clubs which are to be reported separately in classification 6203; health clubs and gymnasiums which are to be reported separately in classification 6204; golf courses which are to be reported separately in classification 6206; and community and social centers which are to be reported separately in classification 6607.

WAC 296-17A-6206 Classification 6206.

6206-06 Golf courses, N.O.C.

Applies to establishments engaged in operating public or private golf courses. Pro shops, miniature golf courses, and driving ranges operated in connection with the golf course are included in this classification. Typical operations of a pro shop include, but are not limited to, selling golf clubs, golf balls, specialty clothing, and related golfing items, renting carts, arranging tee times, and collecting green fees. Also included in this classification are snack bars operated at the golf course when limited to the same hours as the golf course is open. Typical employees include golf pros, greens keepers, caddies, and snack bar employees.

This classification excludes establishments operating miniature golf courses and driving ranges which are to be reported separately in classification 6208 and "bona fide" restaurant operations which may be reported separately in classification 3905. For purposes of this classification a "bona fide" restaurant at a golf course is operated independent of the course and is open to the public even when the golf course is closed.

> ***Special note:*** A pro shop operated by an independent concessionaire may qualify for classification 6309, provided the pro shop does not operate the course, collect green fees, or perform other functions of managing a golf course.

WAC 296-17A-6207 Classification 6207.

6207-00 Carnivals Traveling

Applies to those employees of an employer engaged in operating traveling carnivals, who are drivers and/or engaged in the set up and/or tear down of mechanical and nonmechanical amusement rides, and any temporary structure associated with a traveling carnival such as, but not limited to, game, food, or souvenir concession booths, mobile offices, aid rooms or ticket booths.

This classification excludes clerical office employees who are assigned to a permanent office location with no outside duties who may be reported separately in classification 4904 provided all the conditions of the general reporting rules covering standard exception employees have been met; clerical employees who travel with the carnival or with ride operators and who work out of a mobile office, ride operators, game attendants, ticket sellers/takers and personnel involved in the care, custody, and maintenance of carnival facilities who are to be reported separately in classification 6208; establishments engaged in operating mechanical or nonmechanical rides at a permanent location which are to be reported separately in classification 6208; and establishments engaged in operating video or amusement game arcades at a permanent location, not within or operated in connection with an amusement park, which are to be reported separately in classification 6406.

Special note: Permanent shop employees, and those employees assigned to the shop during the winter quartering period may be reported separately in classification 5206 provided the conditions set forth in WAC 296-17-31018 have been met.

6207-01 Circuses Traveling

Applies to establishments engaged in operating a traveling circus. Work contemplated by this classification includes all preparations, operations and maintenance normally performed by employees of an employer having operations subject to this classification. Employments include, but are not limited to, drivers, trainers, performers, ticket sellers/takers, clerical staff who travel with the circus, set up/tear down of mechanical and nonmechanical rides, concession booths or stands, mobile offices, aid rooms, ticket booths and all other temporary structures associated with a traveling circus.

This classification excludes clerical office employees who are assigned to a permanent office location with no outside duties, who may be reported separately in classification 4904 provided all the conditions of the general reporting rules covering standard exception employees have been met.

Special note: Classifications 6208 and 5206 do not apply to circus operations.

6207-02 Amusement rides Traveling

Applies to establishments engaged in operating mechanical or nonmechanical amusement rides. Employments contemplated by this classification include, but are not limited to, drivers and all employees engaged in the set up and tear down, operation, and maintenance of mechanical and nonmechanical rides and all other temporary structures associated with the amusement rides. This classification also includes automobile stunt shows, such as monster trucks or motorcycle car jumps, that perform for entertainment purposes. Covered employments associated with automobile stunt shows include, but are not limited to, drivers, mechanics, and maintenance employees who set up and take down ramps or other structures used in the show.

This classification excludes clerical office employees who are assigned to a permanent office location with no outside duties, who may be reported separately in classification 4904 provided all the conditions of the general reporting rule covering standard exception employees have been met; clerical employees who travel with the amusement operations and work out of a mobile office, ride operators, attendants, ticket sellers/takers, and personnel involved in the care, custody, and maintenance of amusement facilities who may be reported separately in classification 6208; employers engaged in operating mechanical or nonmechanical rides at a permanent location which are to be reported separately in classification 6208; and establishments engaged in operating video or amusement game arcades at a permanent location, not within or operated in connection with an amusement park, which are to be reported separately in classification 6406.

Special note: Permanent shop employees, and those employees assigned to the shop during the winter quartering period, may be reported separately in classification 5206 provided the conditions set forth in WAC 296-17-675 have been met.

6207-03 Rodeos

Applies to establishments engaged in the production of rodeos. Employments contemplated by this classification include all operations normally performed by employees of an employer having operations subject to this classification such as, but not limited to, drivers and all arena employees, setting up/tearing down temporary enclosures/structures/bleachers, clowns, gate openers, animal handlers, ticket sellers/takers, first-aid staff, and clerical staff who travel with the rodeo.

This classification excludes clerical office employees who are assigned to a permanent office location with no outside duties, who may be reported separately in classification 4904 provided all the conditions of the general reporting rule covering standard exception employees have been met; and stock handlers who contract with a rodeo producer to supply horses, bulls, or other rodeo animals, who are to be reported separately in classification 7302.

Special note: Classifications 6208 and 5206 do not apply to rodeos.

6207-04 Fireworks exhibition

Applies to establishments engaged in producing pyrotechnic exhibitions. This classification includes purchasing ready made fireworks, setting up displays, timing fuses, lighting the fireworks, and cleaning up.

This classification excludes establishments engaged in the manufacture of fireworks which are to be reported separately in classification 4601.

WAC 296-17A-6208 Classification 6208.

6208-00 Amusement parks; exhibition caves or caverns

Applies to establishments engaged in providing amusement parks to the public or in the operation of cave or caverns for exhibition purposes. Establishments subject to this classification are located on a permanent site and usually offer a variety of activities such as, but not limited to, amusement rides, water slides, miniature golf, and games such as tossing rings, throwing balls, and shooting air rifles. There may be one or more separate arcade areas located within the park. This classification includes rides, ticket sellers, gate attendants, food and beverage operations, care, custody and maintenance of the above facilities and operations similar to a traveling carnival.

This classification excludes set up, tear down and delivery of amusement park rides, games and food booths which are to be reported separately in classification 6207.

6208-01 Ranges: Archery, ball, dart, golf, firearms shooting

Applies to establishments engaged in operating indoor or outdoor archery, ball, dart, golf, and firearms shooting ranges. Golf driving ranges subject to this classification are operated separately from a golf course. If the driving range is operated in conjunction with a golf course, then the entire establishment is to be reported separately in classification 6206. Ball ranges (batting cages) are establishments set up to provide batting practice. Archery ranges are permanent establishments that provide targets for practice. If these operations are conducted in conjunction with an amusement park, then the entire operation is to be reported separately in classification 6208-00. This classification includes ticket sellers, food and beverage operations and care, custody and maintenance of the above facilities.

This classification excludes miniature golf courses which are to be reported separately in classification 6208-07, and ranges that use air rifles which are to be reported separately in classification 6208-10.

6208-03 Boat rental facilities

Applies to establishments engaged in renting row boats, paddle boats, rubber rafts or similar water craft for recreational purposes when the water is part of a park. This classification includes the operation of bumper boat amusement rides if that is the sole function of the establishment. If the bumper boats are operated as part of an amusement park, the entire establishment is to be reported separately in classification 6208-00. This classification includes ticket sellers, food and beverage operations and care, custody and maintenance of the above facilities.

6208-04 Fairs, shows and exhibitions, N.O.C.

Applies to establishments or community organizations engaged in managing, sponsoring and conducting fairs, shows and exhibitions not covered by another classification (N.O.C.). Events may include, but not be limited to, community fairs, animal (pet or livestock), flower, art, and trade shows. Many of the exhibitors and concessionaires are independent businesses that rent space at the site. Work contemplated by this classification includes, but is not limited to, coordinating exhibitors, arranging for a facility and utilities, selling tickets, judging entries, security personnel, helping to set up and tear down booths, the showing of animals in an arena, food and beverage operations and care, custody and maintenance of the above facilities.

This classification excludes all raising or care of animals which are to be reported separately in the applicable classifications.

6208-07 Miniature golf courses

Applies to establishments engaged in the operation of miniature golf courses. This classification includes ticket sellers, food and beverage operations and care, custody and maintenance of the above facilities.

This classification excludes miniature golf courses operated in conjunction with an amusement park which are to be reported separately in classification 6208-00.

6208-08 Kiddie rides at permanent locations

Applies to establishments engaged in operating kiddie rides at a permanent location. Ride attendants duties include, but are not limited to, selling tickets, directing patrons getting on and off the rides, keeping order among the patrons waiting to ride, and making sure all belts and safety devices are in the proper place and functioning. This classification includes food and beverage operations and care, custody and maintenance of the above facilities.

6208-09 Race tracks

Applies to establishments engaged in the operation of race tracks such as, but not limited to, stock car, go cart, motorcycle, horse, and drag racing tracks. Employments contemplated by this classification include, but are not limited to, selling tickets, booking events, coordinating participants, and security. This classification includes food and beverage operations and care, custody and maintenance of the above facilities.

This classification excludes parimutuel clerks at a horse racing track and cashiers with no other duties who may be reported separately in classification 4904 provided all the conditions of the general reporting rules covering standard exception employees have been met; and the handling of horses or vehicles which is to be reported separately in the classification applicable to the work being performed.

6208-10 Shooting galleries for air rifles only; laser tag, war games, paint ball facilities

Applies to establishments engaged in operating shooting galleries for air rifles only. If the air rifle shooting gallery is operated in conjunction with an amusement park, the entire operation is to be reported separately in classification 6208-00. This classification also applies to laser tag, war games, and paint ball facilities. This classification includes ticket sellers, food and beverage operations and care, custody and maintenance of the above facilities.

This classification excludes operations involving any firearms such as, but not limited to, pistol or rifle ranges, which are to be reported separately in classification 6208-01.

6208-11 Carnival operations, N.O.C.

Applies to those employees of an employer engaged in operating carnivals who are not covered by another classification (N.O.C.). These employees are generally employed as ride operators, game attendants, ticket sellers/takers, and traveling clerical workers. This classification includes operations care, custody and maintenance of the above facilities.

This classification excludes clerical office employees who are assigned to a permanent office location with no outside duties, who may be reported separately in classification 4904 provided all the conditions of the general reporting rules covering standard exception employees have been met; employees engaged in driving and/or set up and tear down of all mechanical and nonmechanical rides, concession booths or stands, mobile offices, aid rooms, ticket booths, and all other temporary structures associated with a traveling carnival who are to be reported separately in classification 6207; employees of carnival operations assigned to work in food booths who are to be reported separately in classification 3905; and employees of carnival operations assigned to work in souvenir or gift shops who may be reported separately in classification 6406 provided they have no other duties.

> ***Special note:*** Permanent shop employees, and those employees assigned to the shop during the winter quartering period, may be reported separately in classification 5206 provided the conditions set forth in WAC 296-17-675 have been met.

WAC 296-17A-6209 Classification 6209.

6209-03 Dude ranch resorts

Applies to establishments engaged in operating a dude ranch resort where vacationers experience the western style of life on a ranch. Activities include, but are not limited to, horseback riding, grooming the ranch animals, hay rides, swimming, ranch style meals, and nightly singing round the campfire. Operations include, but are not limited to, grooming and caring for animals, assisting with horseback riding, preparing ranch style meals and performing maintenance work on the ranch. This classification includes food and beverage operations and clerical office and sales personnel physically located at the resort.

This classification excludes cattle ranches which are to be reported separately in classification 7302.

6209-06 Swimming pools - Public; scuba diving instruction in pool

Applies to establishments engaged in the operation and maintenance of public swimming pools. Work contemplated by this classification includes, but is not limited to, testing and replenishing chemicals in the pool, cleaning the pool, providing lifeguards, providing swimming lessons to the public, food and beverage operations, and clerical office and sales personnel physically located at the above facilities. This classification includes the rental or sale of pool accessories such as paddle boards, fins and swim wear when performed in connection with a swimming pool facility by employees of employers subject to this classification. This classification also applies to scuba diving instructors providing lessons in a swimming pool even though they may not be employed by the swimming pool establishment.

This classification excludes scuba diving not performed in a swimming pool environment which is to be reported separately in classification 0202 and swimming clubs which are to be reported separately in classification 6205.

6209-09 Campgrounds

Applies to establishments engaged in operating public or private campgrounds. Campgrounds offer a variety of facilities at which families, groups, and individuals can camp overnight in recreational vehicles, cabins, or tents. Typical campgrounds may include a main building for registration and information, retail stores that sell groceries, souvenirs, camping equipment, fishing gear, and supplies, and/or snack bars, restaurants, game rooms, rental operations for recreational equipment, shower facilities, and laundries. Campground activities include, but are not limited to, swimming (in a pool or lake), fishing, boating, hiking, archery, arts and crafts, miniature golf, horseback riding, shuffleboard and other games. Typical occupations include, but are not limited to, counselors, cooks, ground and maintenance personnel, nurses, housekeepers, security guards, lifeguards, store clerks and game attendants. This classification includes clerical office and sales personnel physically located at the above facilities.

This classification excludes day camp operations that do not include overnight accommodations which are to be reported separately in the applicable classification and state park campgrounds which are to be reported separately in the applicable state agency classifications.

WAC 296-17A-6301 Classification 6301.

6301-00 Sales personnel: Vehicles and marine pleasure craft

Applies to sales employees of establishments engaged in selling and/or leasing new and/or used automobiles, trucks, campers, recreational vehicles, mobile homes, motorcycles or other all-terrain vehicles, or boats and other marine pleasure craft and who are not covered by another classification assigned to the employer's account. Duties contemplated by this classification are limited to sales training, test driving, showing and demonstrating vehicles, completing paper work, and arranging for delivery of purchased vehicles.

> ***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.

6301-06 Instructors of driving schools

Applies to instructors of driving schools. Instructors duties include, but are not limited to, demonstrating driving techniques, and observing student drivers.

This classification excludes administrative staff and classroom instructors of driving schools who are to be reported separately in classification 6103; vehicle repair or maintenance staff who are to be reported separately in classification 3411; and high school driving instructors who are to be reported separately in classification 6104.

> ***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.

6301-07 Limousine drivers

Applies to drivers of establishments engaged in providing limousine services to others. Limousine services provide luxury transportation for special occasions such as, but not limited to, birthday parties, weddings, dances, sporting events, concerts, and corporate business functions. Clients usually travel in groups from two to ten. Drivers are professionally trained chauffeurs; they generally provide services by appointment from specific locations to set destinations, and often wait with the vehicle while clients attend events. Depending on the occasion, the limousine service may also provide beverages, snacks, balloons, or flowers. Since the service is intended for luxury as opposed to meeting deadlines, the hazards of driving differ from most other professional drivers.

This classification excludes employees who repair and/or service the company's limousines who are to be reported separately in classification 3411.

> ***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.
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> ***Special note:*** Clerical office employees may be reported separately in classification 4904 provided all the conditions of the general reporting rule covering standard exception employees have been met.
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> ***Special note:*** Vehicle owners are responsible for payment of workers' compensation 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.

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;
- Retail product demonstrators - Workers who show and explain specific products in a retail setting and who are to be reported as required by WAC 296-17-31018(3) and 296-17A-6406;
- 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. 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 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.

WAC 296-17A-6304 Classification 6304.

6304-00 Stores: Department Retail

Applies to establishments engaged in operating large retail stores which are characterized by specialized departments such as, but not limited to, wearing apparel, jewelry, luggage, housewares, cosmetics and furniture. For purposes of this classification, a department store will include all of the following departments: Wearing apparel, shoes and household furnishings (such as, but not limited to, window coverings, bedding, linens, lamps). A department store will also have at least two of the following departments: Furniture, jewelry, audio equipment, luggage, hardware, giftware, china, or sporting goods. This classification includes employees of specialty services such as alteration personnel, and delivery drivers. This classification is distinguishable from clothing stores in classification 6305, or retail variety stores in classification 6406, in the number of specialized departments and the variety of nonclothing or giftware merchandise for sale. This classification also includes the placement or installation of furniture items such as, but not limited to, couches, china cabinets, end tables, dining tables, bedding such as mattresses and box springs, curtains, draperies, and mirrors in customer's locations.

This classification excludes automotive service centers which are to be reported separately in the applicable service classification and the installation of carpet, floor vinyl, tile, cabinets, exterior siding, painting, fencing, roofing or similar construction related activities which are to be reported separately in the classification applicable to the construction work being performed.

> ***Special note:*** 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.

6304-01 Antique variety stores Retail

Applies to establishments engaged in the retail sale of a variety of used or antique merchandise. While the majority of merchandise is used, some of the items may be new. Merchandise includes, but is not limited to, glassware, jewelry, clothing, pictures, tools, floor coverings, and silverware and could include a limited amount of furniture.

This classification excludes antique or specialty stores engaged primarily in the sale of furniture which are to be reported separately in classification 6306; antique specialty stores engaged primarily in the sale of glassware, china or silverware which are to be reported separately in classification 6406; and antique specialty stores engaged primarily in the sale of wearing apparel and/or shoes which are to be reported separately in classification 6305.

> ***Special note:*** 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.

WAC 296-17A-6305 Classification 6305.

6305-00 Stores: Clothing Retail

Applies to establishments engaged in the retail sale of new or used clothing. Merchandise varies, but generally includes shoes, jewelry, giftware, or accessories in addition to wearing apparel. Some establishments will specialize in certain types of clothing such as, but not limited to, athletic wear, T-shirts, coats, socks, or vintage clothing. This classification also applies to stores that rent clothing such as, but not

limited to, costumes, tuxedos, or wedding apparel. This classification includes all store employees including specialty services such as alterations personnel and delivery drivers.

This classification is distinguishable from department stores in classification 6304 or retail variety stores in classification 6406 in the limited number of specialized departments and the variety of nonclothing or giftware merchandise for sale.

> ***Special note:*** 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.

6305-01 Stores: Dry goods Retail

Applies to establishments engaged in the retail sale of a variety of new or used dry goods. For purposes of this classification dry goods include, but are not limited to, fabric, embroideries, veiling, laces, textile trimmings, curtains, draperies, blankets, bedspreads, sheets, pillowcases, tablecloths, napkins, and towels. This classification includes all store employees.

This classification is distinguishable from retail fabric stores in classification 6406 in that dry good stores will carry primarily finished piece goods for sale while fabric stores will carry primarily fabric, sewing notions and a limited supply of finished goods.

> ***Special note:*** 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.

6305-02 Stores: Shoe Retail

Shoe shine stands

Applies to establishments engaged in the retail sale of new or used shoes. Establishments may sell a full line of shoes or they may specialize in certain types such as athletic shoes, safety shoes, work boots, women's, men's, or children's shoes. It is customary for shoe stores to sell some related products such as, but not limited to, handbags, socks, belts, or shoe care products. This classification includes all store employees. This classification also applies to shoe shine stands.

This classification excludes establishments engaged in the manufacture or repair of shoes or boots which are to be reported separately in classification 3802.

> ***Special note:*** 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.

6305-04 Stores: Western wear, including tack Retail

Applies to establishments engaged in the retail sale of new or used western style clothing. Merchandise varies, but may also include western style shoes and boots, jewelry, giftware, or horse tack. This classification includes all store employees including specialty services such as alterations personnel and delivery drivers.

This classification is distinguishable from department stores in classification 6304 in that classification 6305 businesses are not comprised of specialized departments and do not carry furniture, housewares, and similar items required as part of the department store classification.

This classification excludes establishments engaged exclusively in the sale of horse tack and related animal grooming and care products which are to be reported separately in classification 2009 "farm supply stores."

> ***Special note:*** 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.

6305-05 Stores: Wig or hat Retail

Applies to establishments engaged in the retail sale of new or used wigs or hats. Merchandise varies, but generally these establishments will also sell related hair care products, hat pins, broaches or similar accessory items. This classification includes all store employees.

> ***Special note:*** 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.

6305-06 Custom dressmaking, tailoring, alterations

Applies to establishments who provide custom dressmaking, tailoring, or alterations services to others. Activities include the showing of sketches and fabrics, modeling samples, taking individual orders and measurements, cutting, basting and fitting. Employees use sewing machines, but much of the work is hand sewing, steaming or pressing. Materials include fabrics, buttons, zippers, and sewing notions. Tools and machinery include, but are not limited to, scissors, steam presses and irons, dress forms, and sewing machines with attachments to perform a variety of sewing functions. Custom dressmakers and tailors may sell fabrics and sewing notions, or limited supply ready-made apparel. The sale of these items by establishments

engaged in custom dressmaking or tailoring is included in this classification. This classification is distinguishable from clothing manufacturers in classification 3802 in that establishments subject to classification 6305 make custom clothing for individuals rather than making garments on a quantity basis. However, customers of a 6305 business may order several items of a kind such as for a wedding party or small theater group.

This classification excludes the mass production of wearing apparel which is to be reported separately in classification 3802.

> ***Special note:*** 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.

WAC 296-17A-6306 Classification 6306.

6306-00 Stores: Furniture Wholesale or retail

Stores: Billiard or pool table Wholesale or retail

Applies to establishments engaged in the wholesale or retail sale of new, used, or antique household furniture. This classification also includes the sale of related items such as, but not limited to, lamps, bedding, pillows, floor and window coverings, framed pictures, art pieces and sculptures when sold in connection with a furniture store operation. This classification includes the delivery and the incidental repair of merchandise sold. Incidental repair in this classification is limited to such activities as the repair or cleaning of upholstery or fixing a small scratch on a table. The installation of carpet and window coverings may be included in this classification if such merchandise is part of the store's inventory and is readily available for sale and delivery to the customer. The contract installation of any merchandise which must be ordered from a factory or distributor to fulfill the terms of contract is to be reported separately in the classification applicable to the work being performed. For example, a furniture store could bid on a job to carpet all units of an apartment complex. If the carpet is ordered from the factory as opposed to carpet carried at the store and in the stores inventory, then the installation is to be reported separately in classification 0502. This classification also applies to stores that sell billiard or pool tables.

> ***Special note:*** Care should be exercised when considering this classification for antique or used furniture stores since such establishments may actually be a furniture refinishing business or an upholstery shop which are to be reported separately in the appropriate classification. Repair work covered by this classification (6306) is limited to such activities as fixing a small scratch on a table, replacing a piece of glass or mirror in a china or curio cabinet, sewing on a button or adjusting a reclining chair mechanism. Classification 6306 should not be assigned to an establishment that is engaged in furniture refinishing, or upholstery work which are to be reported separately in the applicable service or repair classification.

> ***Special note:*** 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.

6306-01 Stores: Furniture Rental

Applies to establishments engaged in the rental of new, used, or antique household furniture. This classification also includes the sales of related items such as, but not limited to, lamps, bedding, pillows,

framed pictures, art pieces and sculptures when sold in connection with a furniture rental store operation. This classification includes the delivery and the incidental repair of merchandise rented. Incidental repair in this classification is limited to such activities as the repair or cleaning of upholstery or fixing a small scratch on a table. This classification also applies to establishments that provide rent-to-own purchasing options, and to establishments engaged in the sale or rental of hospital beds, motorized wheelchairs and similar patient appliances.

> ***Special note:*** Care should be exercised when considering this classification for an antique or used furniture store since such establishments may actually be a furniture refinishing business or an upholstery shop which are to be reported separately in the appropriate classification. Repair work covered by this classification (6306) is limited to such activities as fixing a small scratch on a table, replacing a piece of glass or mirror in a china or curio cabinet, sewing on a button or adjusting a reclining chair mechanism. Classification 6306 should not be assigned to an establishment that is engaged in furniture refinishing, or upholstery work which are to be reported separately in the applicable service or repair classification.
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> ***Special note:*** 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.

6306-02 Stores: Appliance Wholesale or retail

Applies to establishments engaged in the wholesale or retail sale of gas, electric, or propane household appliances. Household appliances include, but are not limited to, refrigerators, freezers, stoves, range tops, trash compactors, washing machines, clothes dryers, television consoles, big screen televisions, and television antennas or satellite dish receiving units. Appliance stores will routinely carry smaller appliances which are generally referred to as counter top units which include, but are not limited to, mixers, blenders, microwave ovens, toasters and espresso machines and are included in this classification when sold in connection with the appliance store operation. This classification covers the sale of primarily new appliances although establishments subject to this classification accept trade-ins and sell some used appliances. Also included is the incidental repair of appliances sold by the appliance store, parts departments employees, and the delivery of products sold. The contract installation of any merchandise which must be ordered from a factory or distributor to fulfill the terms of contract is to be reported separately in the classification applicable to the work being performed. For example, an appliance store could bid on a job to supply appliances for all units of an apartment complex. If the appliances are ordered from the factory as opposed to items carried at the store and in the stores inventory then the installation is to be reported separately in classification 0607. Establishments engaged in the sale of commercial appliances may be assigned to this classification provided such establishments operate a bonafide store operation. Generally, however, commercial appliances such as those used to equip bakeries and restaurants are factory ordered items which are made to a customer's specifications from a manufacturer's representative.

> ***Special note:*** Care should be taken when considering this classification for an antique or used appliance store since such establishments are primarily engaged in reconditioning appliances (service and repair) for resale and are to be reported separately in classification 0607.
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> ***Special note:*** 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.

6306-03 Stores: Piano or organ Wholesale or retail

Applies to establishments engaged in the wholesale or retail sale of new pianos and organs. This classification includes all operations associated with the store including service, repair, and delivery. It is common for stores subject to this classification to carry other musical instruments such as, but not limited to, guitars, drums and wind instruments as well as provide instructions on the use of instruments.

This classification excludes establishments engaged exclusively in piano tuning which are to be reported separately in classification 4107; stores that sell musical instruments other than pianos or organs which are to be reported separately in classification 6406; and establishments engaged in the reconditioning of organs and

pianos accompanied by the related sales of reconditioned pianos and organs which are to be reported separately in classification 2906.

> ***Special note:*** 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.

6306-06 Stores: Office furniture Wholesale or retail

Applies to establishments engaged in the wholesale or retail sale of new, used, or antique office furniture. This classification also includes the sales of related items such as, but not limited to, lamps, floor and window coverings, framed pictures, art pieces and sculptures when sold in connection with an office furniture store operation. This classification includes the delivery of furniture and related items, and the incidental repair of office furniture items sold by the office furniture store such as upholstery repair and cleaning. The installation of carpet and window coverings may be included in this classification if such merchandise is part of the store's inventory and readily available for sale and delivery to the customer. The contract installation of any merchandise that must be ordered from a factory or distributor to fulfill the terms of contract is to be reported separately in the classification applicable to the work being performed. For example, an office furniture store could bid on a job to supply modular desk units for a large office complex. If the desk units are ordered from the factory as opposed to units carried at the store and in the stores inventory, then the installation is to be reported separately in classification 2002.

> ***Special note:*** Care should be exercised when considering this classification for an antique or used office furniture store since such establishments may actually be a furniture refinishing business or an upholstery shop which are to be reported separately in the appropriate classification. Repair work covered by this classification (6306) is limited to such activities as fixing a small scratch on a table, replacing a piece of glass or mirror in a china or curio cabinet, sewing on a button or adjusting a reclining chair mechanism. Classification 6306 should not be assigned to an establishment that is engaged in furniture refinishing or upholstery work.

> ***Special note:*** 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.

6306-07 Audio/visual equipment rental and event services

Applies to businesses engaged in renting audio/visual equipment and providing temporary setup or "staging" services at hotels, theaters, events, or businesses. Services may include, but are not limited to, the design, cost estimate, rental, and setup of audio/visual equipment such as projectors, cameras, videos, screens, microphones, sound systems, mixers, lights, or grip equipment. These businesses usually store the equipment in their warehouse, stage it in a loading area, load and transport it in a van or truck, or the customer may pick it up. Employees may be stationed at a customer's site, such as a hotel, and equipment may be stored at the customer's site for daily setup. Services provided are usually scheduling and coordination, delivery, equipment setup, testing, cleaning, and repair. Employees may operate equipment during an event or help troubleshoot problems, or return at the end of the event to disassemble the equipment and return it to the warehouse. Businesses in this classification may also offer sales of accessories or other new and used equipment. Repair is usually limited to the businesses' own equipment, but minimal repair services for customers are included in this classification.

This classification excludes:

- Contractors with a limited energy electrical license providing low voltage wiring with installation of audio/visual equipment, who are to be reported in classification 0608.
- Retail stereo component or camera stores which also rent, but provide no staging services, who are to be reported in classification 6406.
- Firms providing equipment setup or repair only, who are to be reported in classification 0607.
- Musicians and their own employees performing stage setup, who are to be reported in classification 6605.
- Sponsors of exhibitions or shows who are to be reported in classification 6208.

Special note: 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.

WAC 296-17A-6308 Classification 6308.

6308-00 Stores: Jewelry Wholesale or retail

Applies to establishments engaged in the sale of premanufactured jewelry. Jewelry sales may be retail to consumers or on a wholesale basis to other stores and dealers. It is common for jewelry stores to employ a goldsmith who will size rings on premises, mount gem stones into settings, or make custom jewelry. Jewelry stores could also be engaged in watch repair and engraving and may offer these services as a part of the jewelry store business. Repair of watches and engraving is included in this classification when performed by jewelry store employees. Custom jewelry making subject to classification 6308-00 is distinguishable from jewelry manufacturing subject to classification 3602 in that businesses in classification 3602 are engaged primarily in the manufacture of jewelry in mass quantities, while jewelry stores in classification 6308 are primarily in the business of selling jewelry purchased from a manufacturer or dealer, and may also make custom or one-of-a-kind pieces.

Special note: 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.

6308-01 Stores: Hearing-aid Wholesale or retail

Applies to establishments engaged in the sale of hearing aids. Hearing aids are purchased directly from the manufacturer or a distributor and resold to retail consumers, or at wholesale to other hearing-aid stores. Stores subject to this classification routinely offer free hearing tests to customers. Classification 6308-01 is distinguishable from medical services rendered by a physician subject to classification 6109 in that technicians employed by hearing-aid stores subject to classification 6308 rely on sound testing equipment to conduct examinations. They can provide hearing-aid appliances to customers, but do not perform medical procedures and do not need medical certification. This classification includes technicians employed by the store who conduct hearing tests. Medical doctors, on the other hand, perform a number of medical tests including X ray and may recommend or perform hearing corrections through surgical procedures.

Special note: 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.

6308-02 Stores: Optical Wholesale or retail

Applies to establishments engaged in the sale of optical goods such as, but not limited to, eye glasses and contact lenses. Optical stores purchase eye glass frames and premade lenses from other sources and sell them to retail customers, or wholesale to other optical stores. Stores subject to this classification routinely offer free eye exams to customers. The eye examinations are performed by optometrists or by technicians. These technicians do not need medical certification in order to conduct tests. This classification includes optometrists or technicians employed by optical stores. Classification 6308-02 is distinguishable from medical services rendered by a physician (ophthalmologist) subject to classification 6109 in that optical stores in classification 6308 rely on testing equipment and can only provide eye glass appliances to customers. Medical doctors, on the other hand, perform a number of medical tests including X ray and may recommend or perform vision corrections through surgical procedures.

This classification excludes establishments engaged in grinding operations as part of the manufacture of optical lenses which are to be reported separately in classification 6604 and establishments engaged in the manufacture of eye glass frames which are to be reported separately in the classification applicable to the materials and processes used.

Special note: 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.

6308-03 Stores: Clock and watch Wholesale or retail

Applies to establishments engaged in the sale of clocks and watches, including related repair. Stores subject to this classification carry an assortment of clocks and watches such as, but not limited to, cuckoo clocks, grandfather clocks, anniversary clocks, and an assortment of heirloom quality pocket or wrist watches. Establishments assigned to this classification are not engaged in the manufacture or assembly of clocks or clock kits. Clocks are purchased directly from the manufacturer or a distributor and resold to retail consumers, or at wholesale to other stores. Classification 6308-03 is distinguishable from clock or watch manufacturing subject to classification 3602 in that clock stores subject to classification 6308 are engaged exclusively in the sale of items manufactured by others and businesses in classification 3602 are engaged primarily in the manufacture of clock mechanisms.

This classification excludes establishments engaged in the manufacture of wooden components or cabinets such as those for grandfather or cuckoo clocks which are to be reported separately in classification 2905.

> ***Special note:*** 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.

6308-04 Stores: Trophy or awards Wholesale or retail

Applies to establishments engaged in the wholesale or retail sale of trophies, plaques, awards and related items such as, but not limited to, banners, name badges, certificates, buttons, pins, ribbons, pens, advertising or specialty items. As a convenience to their customers, trophy stores may also sell small signs or similar items which they purchase from others. Establishments subject to this classification purchase component parts from other unrelated businesses, then assemble and engrave or letter them per customer specifications. Component pieces include, but are not limited to, plastic, marble, metal, or wood bases and backings, decorative mounts, small hardware, vinyl fabric, and ready made banners. They use hand tools, table top punching or bending devices and engraving equipment. While stores may still use old style engraving machines for some custom orders, most of today's engraving or lettering is done on computerized equipment.

This classification excludes the manufacture of component pieces or signs which is to be reported separately in the classification applicable to the work being performed.

> ***Special note:*** Producing "computerized vinyl lettering or designs" is a normal activity in several types of businesses such as, but not limited to, trophy stores, manufacturers of textile banners, or sign painting services in a shop. Computerized lettering or designs are made on a plotter/cutter that is attached to a computer. A roll of vinyl fabric is placed on the plotter/cutter. Designs are created on the computer, then transferred electronically to the plotter/cutter that punches them out in the vinyl material. Designs are transferred onto the backing with the use of transfer paper. One must look beyond the producing of computerized vinyl applications when determining the nature of the business being classified. An employee whose only duties are generating vinyl lettering or designs on computerized equipment in an office environment could qualify for classification 4904 provided all the conditions of the general reporting rule covering standard exception employees have been met.
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> ***Special note:*** 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.

WAC 296-17A-6309 Classification 6309.

6309-02 Stores: Gun Wholesale or retail

Applies to establishments engaged in the wholesale or retail sale of hand guns and rifles. Gun stores subject to this classification will routinely sell related goods such as, but not limited to, knives, archery supplies, ammunition, cleaning kits, targets, target launchers, ammunition belts and specialty clothing. It is common for gun stores to repair guns for their customers. This generally consists of replacing worn or malfunctioning parts that they have in inventory, or that are special ordered from the manufacturer. Gun stores are not generally involved in machining operations although some light machine work is contemplated by this classification. Gun stores in this classification can also make custom ordered guns. This term may be misleading in that a custom gun made by a gun store is simply the assembly of various components to produce the desired gun. Depending on the size and location of the store a related shooting range may be found on the premise. Whether the shooting range is operated in connection with the store operation or by an independent business unrelated to the gun store, it is to be reported separately in classification 6208. Establishments in classification 6309-02 are distinguishable from operations covered in classification 3402, in that gun stores subject to classification 6309 are not engaged in the manufacture of guns, which includes such operations as machining barrels, fabricating triggers, springs, bolts, levers, clips and handles, or in the mass assembly of gun components into finished goods.

> ***Special note:*** 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.

6309-03 Stores: Bicycle Wholesale or retail

Applies to establishments engaged in the wholesale or retail sale of all types of bicycles. Bicycle stores subject to this classification will sell related goods such as, but not limited to, helmets, pumps, carrier racks, water bottles, shoes, trailers, child carriers, and specialty clothing. It is common for bicycle stores to assemble new bicycles as well as tune and repair bicycles for their customers. This generally consists of replacing worn or malfunctioning parts that they have in inventory or that are special ordered from the manufacturer. Bicycle stores subject to this classification will occasionally make a custom bicycle. This term may be misleading in that a custom bicycle may be nothing more than the assembly of various components to produce the desired bicycle, or it could be the actual cutting, bending, and welding of tube metal, or the cutting, rolling and heating of graphite reinforced plastic material. Only those custom bicycles that are assembled from components manufactured by others are to be reported in classification 6309 and only if such custom work is incidental to the primary sales of off-the-rack bicycles manufactured by others.

This classification excludes machining operations, frame welding, and establishments engaged in custom manufacturing or mass producing bicycles from nonfinished goods which are to be reported separately in the classification applicable to the bicycle frame material and process used to manufacture the finished units.

> ***Special note:*** 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.

6309-06 Stores: Garden supply Wholesale or retail

Applies to establishments engaged in the wholesale or retail sale of homeowner type yard and garden tools, equipment, and supplies. Establishments subject to this classification will carry in their inventory and have available for immediate sale various garden tools and gloves, equipment, and supplies such as, but not limited to, rakes, shovels, post hole diggers (nonpower), hoes, wheel barrows, garden carts, edgers, weed wackers, lawn sprinklers, garden hose, lawn mowers, and chain saws. On a seasonal basis these establishments will routinely stock bags of various types of lawn, shrub and plant fertilizer, lawn seed, bags of potting soil, bags of beauty bark, flower bulbs, vegetable and flower seeds, and some bedding plants and small shrubs. This classification is distinguishable from nurseries in that nurseries sell plants, shrubs and trees that they have purchased from others or raised from seeds or cuttings, most of which are available for sale all year round. Nurseries typically sell soils and bark in bulk, but seldom sell lawn mowers, lawn tractors, edgers and similar items. Nurseries are further distinguishable from garden supply stores in that garden supply stores have a limited outside yard and are primarily composed of a store operation. Nurseries, on the other hand, have

limited store operations and extensive yards where plants, shrubs, and trees are displayed and cared for, as well as extensive greenhouse operations. This classification also includes merchants who are engaged in the sale and/or hand packaging of agricultural seeds that have been processed by others.

This classification excludes the repair of tools and equipment sold which is to be reported separately in the classification applicable to the work being performed.

> ***Special note:*** 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.

6309-07 Locksmiths

Applies to establishments engaged in servicing or repairing locksets. Establishments subject to this classification will have a small retail store where they sell new door locksets, repair customer locksets, rekey locksets, make duplicate keys, and sell home security items such as safes and alarm systems. In addition to store operations, this classification includes locksmith field work such as unlocking a car, removing a broken key from an ignition or door, and installing a replacement lockset in a door.

This classification excludes the installation of safes, new locksets, or dead bolt locks which is to be reported separately in classification 0607 and the installation of home security systems which is to be reported separately in classification 0608.

> ***Special note:*** 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.

6309-08 Stores: Automobile, truck, motorcycle, or aircraft accessories or replacement parts - Wholesale or retail

Applies to establishments engaged in the wholesale or retail sale of automobile, truck, motorcycle, or aircraft accessories or replacement parts. Most establishments subject to this classification carry a full line of parts ranging from batteries, wiper blades, ignition components, to engines, tires, and transmissions. However, this classification also applies to establishments that sell specialized product lines such as, but not limited to, batteries, electrical systems, or transmission parts. This classification covers only the store operation. Any vehicle, tire, or machine shop service is to be reported separately in the applicable repair or service classification. Care should be exercised when considering the assignment of this classification to an establishment engaged in vehicle service or repair as parts departments may be included in the service or repair classification. Only those vehicle service or repair establishments that have "full line" replacement parts stores are to be assigned to this classification and only when the classification that governs the repair or service permits, the parts department to be reported separately.

Special note: 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.

6309-09 Stores: Architectural and surveyor supplies Wholesale or retail

Applies to establishments engaged in the wholesale or retail sale of professional and technical measurement equipment used primarily by architects and surveyors. Products sold by establishments subject to this classification include, but are not limited to, plan holders, plotters, lettering systems, engineering software, CAD supplies, copiers and computer paper and films. This classification includes the in-shop servicing or repair of products sold, such as replacing or adjusting parts.

> ***Special note:*** 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.

6309-11 Stores: Stained art glass Wholesale or retail

Applies to establishments engaged in the wholesale or retail sale of stained art glass supplies. Operations contemplated by this classification include the receipt of merchandise purchased from unrelated businesses, dealers, or manufacturers, warehousing, stocking of shelves, cashiering, offering craft classes to customers, and delivery of merchandise to customers. Items sold by establishments subject to this classification include, but are not limited to, lead and leaded glass, crafts, light fixtures, terrarium parts, lamp shade parts, kits for picture frames, mirrors, books on stained glass, small grinders, glass cutters and other tools for making stained glass items.

This classification excludes the manufacture of stained glass and the fabrication and assembly of stained art goods which is to be reported separately in classification 3503 and stores that sell craft-making goods or hobby supplies which are to be reported separately in classification 6309-21.

> ***Special note:*** 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.

6309-12 Stores: Wood stove and accessories Wholesale or retail

Applies to establishments engaged in the wholesale or retail sale of wood stoves, pellet stoves, fireplace inserts, and accessories. The majority of stoves today are produced from cast iron or steel plate and may be finished with enamel or paint. Stove stores subject to this classification will sell related accessories such as, but not limited to, noncombustible hearths and irons, wood holders, pellet scoops, stovepipes, metal chimneys, decorative brass legs and brass handles and bags of pellets. Some wood stove dealers may sell both stoves and spas as their main product lines. Stores that sell both are to be reported separately in classification 6309-14. This classification includes the set-up of wood stoves and heaters which can be operated as part of a display area or showroom in the store when performed by employees of this business.

This classification excludes the installation and repair of wood stoves, furnaces, air conditioning units and vacuum cleaner systems which is to be reported separately in classification 0307; masonry work which is to be reported separately in classification 0302; and chimney cleaning which is to be reported separately in classification 4910.

> ***Special note:*** 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.

6309-13 Stores: Hardware variety, N.O.C., specialty hardware or marine hardware Wholesale or retail

Applies to establishments engaged in the wholesale or retail sale of hardware related items. Operations contemplated by this classification include the receipt of merchandise purchased from unrelated business dealers or manufacturers, warehousing of inventory, stocking of shelves, cashiering, customer load out, assistance and delivery. Establishments subject to this classification cater to homeowners and, therefore, do not carry contractor quantities of products for sale. Hardware variety stores applicable to this classification are generally small retail stores (3,000 square feet or less). Hardware variety stores will have a wide assortment of products for sale ranging from paint and painting supplies, electrical and plumbing supplies, to hand or power tools, garden supplies, housewares, and hardware. For purposes of this classification the term "hardware" applies to nails, screws, bolts, hinges, staples, chain, and similar items. Classification 6309-13 is distinguishable from classification 2009 in that the quantity of products sold by hardware variety stores subject to classification 6309-13 is limited to homeowner quantities, the selection of product is limited, and they carry only a limited selection of lumber, if at all. Hardware variety stores may also carry seasonal plants. This classification also applies to specialty hardware or marine hardware stores.

This classification excludes hardware stores that sell lumber or building materials which are to be reported separately in classification 2009.

> ***Special notes:*** Care should be exercised when assigning classification 6309-13 to a business. All other store and nursery classifications are to be considered before this classification is assigned. It is common for a nursery to have a substantial inventory of hardware and tools, just as it is common for

farm supply stores to sell similar products, yet these types of businesses are covered in alternative classifications.

Special note: 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.

6309-14 Stores: Hot tub or spa Wholesale or retail

Applies to establishments engaged in the wholesale or retail sale of hot tubs and spas. Most dealers subject to this classification have small store operations where a limited supply of spas and hot tubs are displayed. Some may have distribution centers where spas are shipped from the manufacturer and stored until delivered to a showroom or directly to a customer. The majority of spa units are portable and self-contained, which means the plumbing, pump, wiring, and controls are already in place and enclosed in the siding surrounding the tub. They are ready to use once the electricity is hooked up at the customer's site. The other type of spas are referred to as "shells," which are usually set in place in the ground, then the pump, plumbing, electrical wiring, and any surrounding rockery or structures built around it. Stores that sell spas and hot tubs also stock related items such as, but not limited to, spa or swimming pool chemicals and cleaners, brushes, replacement pumps and parts, filters, and spa accessories such as fragrances. Some may also sell other product lines such as swimming pool shells, wood or pellet stoves and related items such as, but not limited to, lawn furniture, barbecues, or water sports equipment. Operations contemplated by this classification include the receipt of tubs, spas, pools, pool liners, chemicals and other products from manufacturers or unrelated companies, stocking shelves, setting up displays, cashiering, delivery of products to customer locations, instruction on testing and maintaining pool waters, and incidental pump repair in the store; it does not contemplate the repair or service of pumps or pools at customer's location. Establishments that sell both wood stoves and spas are to be reported in this classification. This classification also applies to establishments that rent hot tubs and deliver them to, and pick them up from, the customer's location.

This classification excludes establishments that sell only accessories for tubs or pools which are to be reported separately in classification 6406; establishments engaged in the sale of wood or pellet stoves, but do not sell spas, which are to be reported separately in classification 6309-12; and establishments engaged in the manufacture or installation of hot tubs which are to be reported separately in the classification applicable to the work being performed.

Special notes: Spa and hot tub dealers may be licensed contractors who build swimming or wading pools, in addition to the spas and hot tubs sold. Except for the in-store pump repair, all other electrical or plumbing installation or repair work, pump repair, landscaping, building of structures, pouring of concrete, and servicing of the pool waters are excluded from this classification and are to be reported separately in the classification applicable to the work being performed.

Special note: 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.

6309-15 Stores: Floor covering Wholesale or retail

Applies to establishments engaged in the wholesale or retail sale of floor coverings. Establishments subject to this classification sell a variety of floor coverings and related items such as, but not limited to, sheet vinyl, floor tile, ceramic wall or countertop tile, wood parquet, floor or area rugs, carpeting, window coverings, bathroom and kitchen accessories, and supplies to install products. Other stores may specialize in only one or a few of these products. Floor covering stores generally consist of a store operation where samples of all product types are displayed. Merchandise is usually ordered from the factory or distributor per customer specifications; however some goods are kept in stock and are available for immediate sale. Operations contemplated by this classification include the receipt of merchandise purchased from unrelated businesses and manufacturers, stocking shelves, cashiering, estimating floor covering needs from plans, blue prints and customer measurements, ordering special floor coverings from distributors or manufacturers, and delivering the product to customers.

This classification excludes all installation work and the manufacture of any product sold by floor covering stores, which is to be reported separately in the applicable construction, installation, or manufacturing classification.

Special note: 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.

6309-16 Pawn shops

Applies to establishments engaged in loaning money to others in exchange for collateral of new or used merchandise such as, but not limited to, jewelry, video equipment, and computers. It is common for pawn shops to sell new and used merchandise they have taken as collateral for defaulted loans. Operations contemplated by this classification include receiving merchandise from others, stocking of shelves, and cashiering.

> ***Special note:*** 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.

6309-17 Stores: Sporting goods Wholesale or retail

Applies to establishments engaged in the wholesale or retail sale of a variety of sporting goods. Operations contemplated by this classification include the receipt of merchandise purchased from other unrelated businesses, dealers, or manufacturers, warehousing, stocking of shelves, cashiering, and delivery. For purposes of this classification the term "sporting goods" includes, but is not limited to, baseball gloves, bats, balls, fishing poles, tackle, reels, tennis racquets, bicycle helmets, exercise equipment, and specialty clothing and shoes. A store may carry equipment and related items for a number of sports, or specialize in a particular sport such as skiing or fishing.

This classification excludes stores that specialize in selling bicycles and related items such as tire pumps, water bottles, locks, shoes and clothing, which are to be reported separately in classification 6309-03, and stores that specialize in selling guns and related items such as ammunition, hunting supplies, archery equipment, targets, knives, and clothing which are to be reported separately in classification 6309-02.

> ***Special note:*** 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.

6309-18 Stores: Paint and wallpaper Wholesale or retail

Applies to establishments engaged in the wholesale or retail sale of paint and wallpaper supplies. Operations contemplated by this classification include the receipt of merchandise purchased from other unrelated businesses, dealers, or manufacturers, mixing paints and stains, warehousing, stocking of shelves, cashiering, and delivery of merchandise to customers. Establishments subject to this classification routinely offer pressure washer and spray units, and ladders for rent or sale which is included in this classification when such sales and rentals are conducted in connection with a paint and wallpaper store. This classification excludes establishments engaged in the rental of spray paint and pressure washer units which are to be reported separately in classification 1106.

> ***Special note:*** 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.

6309-19 Stores: Sewing machines or vacuum cleaners Wholesale or retail

Applies to establishments engaged in the wholesale or retail sale of new or reconditioned sewing machines or vacuum cleaners. Operations contemplated by this classification include the receipt of merchandise purchased from other unrelated businesses, dealers, or manufacturers, warehousing, stocking of shelves, cashiering, demonstrating merchandise, providing instructions or sewing classes to customers, and in-store repair. This classification includes delivery of merchandise to customers and door-to-door sales personnel employed by the store. Sewing machine repair is generally limited and consists mainly of adjusting thread and

stitch tensioners, aligning components (needle and foot), replacing electrical motor, lights and belts. Types of sewing machines include sergers, button holers, embroidery machines, and commercial machines such as those used by a tailor or an upholstery shop, but does not include industrial machines such as those used in feed and carpet mills.

This classification excludes fabric stores that may also sell sewing machines which are to be reported separately in classification 6406; and establishments engaged in the repair of industrial sewing machines which are to be reported separately in classification 3402 for shop operations and classification 0603 for field repairs. This classification excludes firms who employ only door-to-door sales personnel in this state which are to be reported in classification 6309-22.

> ***Special note:*** 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.

6309-20 Stores: Custom framed art or U-frame Wholesale or retail; Art galleries

Applies to establishments engaged in the wholesale or retail sale of custom framed art such as, but not limited to, posters and pictures. Operations contemplated by this classification include the receipt of merchandise purchased from other unrelated businesses, dealers, or manufacturers, warehousing, stocking of shelves, cashiering, cutting matte board, glass and frame material, assembling frames, mounting art, posters or pictures into custom made or premade frames and delivery of merchandise to customers. Custom frame manufacturing covered by this classification is distinguishable from other frame manufacturing covered in classifications 3404, 2909, and 3512 in that custom frame making contemplated in classification 6309-20 consists of cutting frame material purchased from others with a specialized saw and fastening the pieces together with a small air nailer or finish screws. Frame manufacturing operations in other classifications consist of extruding metal or plastic through dies to produce the desired frame material, or planing and molding the dimensional lumber to the desired appearance, cutting material in mass quantities, fastening frames together (mass production oriented) and boxing for shipment. U-frame operations consist of selling the various components such as, but not limited to, premade frames or precut unassembled frame kits, matte board, glass and prints to customers for customer assembly. This classification also includes establishments that operate art galleries, as the framing activities are similar.

> ***Special note:*** 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.

6309-21 Stores: Hobby and craft Wholesale or retail

Applies to establishments engaged in the wholesale or retail sale of hobby and craft supplies. Operations contemplated by this classification include the receipt of merchandise purchased from other unrelated businesses, dealers, or manufacturers, warehousing, stocking of shelves, cashiering, offering craft classes to customers, and delivery of merchandise to customers. Items sold by establishments subject to this classification include, but are not limited to, floral arrangement supplies, pottery supplies, art glass supplies, doll making supplies, jewelry components such as beads and wire, and artist supplies. It is common for establishments subject to this classification to also be involved in custom picture framing in connection with hobby or craft store operation.

This classification excludes the manufacture of hobby and craft goods which is to be reported separately in the classification applicable to the materials and processes and stores that specialize in the sale of stained art goods which are to be reported separately in classification 6309-11.

> ***Special note:*** 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.

6309-22 Sales personnel: Door-to-door

Applies to sales personnel engaged in door-to-door sales of merchandise. Typically these sales are done in the homes of the customer, often by individual appointment or at a party given by the host in the home. Types of merchandise include, but are not limited to, coffee, tea, or other grocery items, mops, brushes, carpets or other household furnishings, candles, vacuum cleaners, books and magazines. Duties contemplated by this classification include showing samples or brochures describing items for sale, demonstrating merchandise, completing paperwork for orders, and driving. Sales persons usually have the products shipped directly from a distributor to the consumer. This classification also contemplates door-to-door sales employees who may deliver the sold products or who sell directly from stock kept in their vehicle. Door-to-door sales personnel are considered workers of the company employing them unless they meet the criteria as specified in RCW 51.08.195.

This classification excludes establishments engaged in motor route distribution of telephone books, periodicals, or newspapers which are to be reported separately in classification 1101-14.

> ***Special note:*** Clerical and office employees may be reported separately provided all the conditions of the general reporting rules covering standard exception employees have been met.

WAC 296-17A-6402 Classification 6402.

6402-00 Stores: Grocery, N.O.C. Retail

Applies to establishments engaged in providing retail sale of a full line of grocery items. To qualify for this classification an establishment must provide for retail sale all of the following items: Canned goods, dairy products, a full line of fresh meats, frozen meats, vegetables and fruits, baked goods, carbonated and alcoholic beverages, juices, household cleaners, laundry and health care products. These stores will generally be of the supermarket size but there may be some smaller stores which are also to be included in this classification if all of the items listed above are in their inventory. Also included in this classification, when performed by employees of the store, are in-store departments or services that are provided for the customer's convenience such as in-store bakeries, delis, video rental, film developing, florists, and wine departments.

This classification excludes in-store pharmacies which are to be reported separately in classification 6406, espresso street carts or stands and lunch counter/restaurant operations which are to be reported separately in classification 3905; convenience store or mini-markets that do not sell all of the above mentioned items which are to be reported separately in classification 6403; grocery or convenience stores with self-service gasoline operations which are to be reported separately without division of hours in classification 3410; and specialty retail stores that sell only dairy products, fruits and vegetables, soft drinks or wine and/or liquor which are to be reported separately in classification 6403.

> ***Special note:*** 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.

WAC 296-17A-6403 Classification 6403.

6403-01 Stores: Coffee, tea, or spice Retail

Applies to establishments engaged in the retail sale of specialty coffees, teas, or spices. They may sell coffee/tea in packaged and/or ready to drink forms and may offer a small selection of pastries or cookies for the customers convenience.

This classification excludes espresso street carts or stands and lunch counter/restaurant operations which are to be reported separately in classification 3905.

> ***Special note:*** 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.

6403-02 Stores: Dairy products Retail

Applies to establishments engaged in the retail sale of dairy products such as, but not limited to, milk, eggs, cheese, and ice cream. As a convenience to their customers, these establishments may offer a limited supply of related foods such as bread. This classification is distinguishable from other 6403 store operations in that the primary products available for sale are dairy products.

This classification excludes espresso street carts or stands and lunch counter/restaurant operations which are to be reported separately in classification 3905.

> ***Special note:*** 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.

6403-04 Stores: Fruit or vegetable Retail

Applies to establishments primarily engaged in the retail sale of fresh fruits and/or vegetables. These stores are usually found in individual stands at public or municipal street markets, or at roadside stands not located on the farm which may range from a small booth to a store-like operation. Sales at roadside stands away from the farm location or public markets are to be reported in this classification even if vendors grow all their own produce.

This classification excludes establishments that grow their own fruits and vegetables and sell them at their farm location which are to be reported separately in the appropriate agricultural classification as required by the general inclusion provision of the general rules, espresso street carts or stands and lunch counter/restaurant operations which are reported separately in classification 3905.

> ***Special note:*** 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.

6403-05 Stores: Specialty grocery Retail

Applies to establishments engaged in retail sale of specialty grocery items. Establishments subject to this classification have a limited selection of grocery items which are generally related to ethnic foods and cuisine, gourmet meats, cheeses, or condiments, health food or pet food. This classification also applies to stores that sell U-bake pizza.

This classification excludes establishments engaged in the sale of nutritional supplements such as, but not limited to, vitamins, herbal compounds, protein powders, or energy bars, which are to be reported separately in classification 6406; espresso street carts or stands and lunch counter/restaurant operations which are reported separately in classification 3905.

> ***Special note:*** 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.

6403-06 Stores: Mini-markets or convenience grocery, N.O.C. Retail

Applies to establishments engaged as retail convenience grocery stores or mini-marts. Generally these stores sell convenience items such as, but not limited to, soft drinks, beer/wine, snack foods, candy and a limited selection of canned or boxed foods. They may also prepare foods such as sandwiches, chicken, jo jos and hot dogs. While these stores may sell a variety of grocery items they are distinguished from stores in classification 6402 in that they do not sell all of the items specified for retail grocery store operations. Generally the difference can be established by determining if the store cuts and sells fresh meat. This classification also applies to food bank operations.

This classification excludes establishments engaged as convenience grocery stores or mini-markets with self-service gasoline operations which are to be reported separately in classification 3410 and espresso street carts or stands and lunch counter/restaurant operations which are to be reported separately in classification 3905.

> ***Special note:*** 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.

6403-07 Stores: Wine, liquor, or soft drinks Retail

Applies to establishments engaged primarily in the retail sale of wine, liquor, or soft drinks and an assortment of prepackaged mixed drinks, and related gift items. Establishments in this classification are not operated in connection with a manufacturing, bottling, restaurant, or tavern operation. This classification also applies to liquor stores operated by Native American tribes and to contract state liquor stores operated by nonstate employees. This classification contemplates a minimal amount of mail order sales and locker rentals in a wine cellar operated by a wine store.

This classification excludes state operated liquor stores which are reported separately in classification 5307; establishments engaged in the distillation, brewing, or bottling of alcohol, beer or wine, which often have tasting rooms and gift shops, which are reported separately in classification 3702; and establishments engaged primarily in selling wine-making or beer-making kits and supplies which are reported separately in classification 6406.

> ***Special note:*** 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.

WAC 296-17A-6404 Classification 6404.

6404-00 Stores: Florists Wholesale or retail

Applies to establishments engaged in the wholesale or retail sale of fresh-cut flower arrangements, potted plants, balloon arrangements, or arrangements of artificial or dried flowers and foliage. These shops typically carry related gift items, such as, but not limited to, terrariums, vases, and gift cards. Operations contemplated by this classification include the receipt of flowers, plants, and other merchandise from unrelated businesses, making the arrangements, storing fresh-cut flowers in refrigerated cases, caring for potted plants in a greenhouse, and delivering items sold. Also included in this classification is the assembly and/or decoration of Christmas wreaths. Wreaths may be assembled from fresh greens and decorations added, or decorations may be attached to grapevine wreath bases or metal rings. Establishments in this classification work with hand cutting tools, glue guns, small wires and wooden stakes, floral foam or clay, greenery, wreath bases, and decorative trimmings. This classification also applies to "cottage industries" that make similar items, and to establishments primarily engaged in packing holly that was grown by others.

This classification excludes establishments engaged in the planting, cultivating, and/or harvesting of flowers, plants, shrubbery, trees, florist greens, holly, baby's breath or florist greens which are to be reported separately in the classification applicable to the work being performed.

> ***Special note:*** 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.

6404-02 Stores: Potted plants or aquariums Wholesale or retail: Sale, lease, or care of

Applies to establishments engaged in the wholesale or retail sale, lease, or care of potted plants or aquariums. Establishments subject to this classification will deliver, set up, service, and maintain plants or aquariums at the customer's location. The plants or aquariums are usually located inside, but may also be placed on extended living areas such as, but not limited to, porches, patios, or decks. Maintenance/care includes, but is not limited to, watering, trimming, pruning, fertilizing, and cleaning. Such establishments will frequently have a small greenhouse facility for caring and storing plants.

> ***Special note:*** 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.

6404-03 Stores: Candy or cookie arrangement Wholesale or retail

Applies to establishments engaged in the wholesale or retail sale of candy or cookie arrangements in containers such as, but not limited to, mugs, vases, booklets, and novelty items. Typical occupations include, but are not limited to, making arrangements, answering telephones, selling to walk-in customers, cashiering, and delivering the bouquets. This classification does not include any on-premise manufacturing of candies or cookies.

This classification excludes establishments engaged in retail candy sales with on-premise manufacturing which are to be reported separately in classification 3905, and establishments engaged in specialty bake shops which are to be reported separately in classification 3901.

> ***Special note:*** 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.

WAC 296-17A-6405 Classification 6405.

6405-01 Tire sales and service centers, including automobile or truck care service centers or repair garages operated in connection with a tire service or repair center

Applies to establishments engaged in the sale, installation, and repair of vehicle tires for others. This classification includes, but is not limited to, tire store employees, service managers, and auto care service employees. Services provided include, but are not limited to, tire mounting and balancing, in-shop or mobile service flat repair, alignments, brake service, muffler repair, tune-ups, and oil changes. It is common for tire centers to offer other automotive services such as wiper replacement, radiator flush, battery replacement and even major engine and transmission work which are also included in this classification. This classification is distinguishable from classification 3411 in that classification 6405 applies to any business that installs and services tires regardless of the number of tires sold. Establishments assigned to classification 3411 do not install or service tires. Classification 3411 is not to be assigned to an establishment assigned classification 6405.

This classification excludes towing services for hire which are to be reported separately in classification 1109 and tire sales and services centers which are also engaged in tire retreading operations which are to be reported separately in classification 6405-06.

6405-06 Tire rebuilding, retreading and/or recapping

Applies to establishments engaged in rubber tire rebuilding, retreading and/or recapping either at their tire dealership location, or at a location physically separate from the tire store. Rebuilding tires differs from the manufacture of tires in that rebuilding, recapping, or retreading simply restores used tires to a usable condition by bonding new rubber onto the existing work tread and lateral surface. First, tires are inspected for separations and penetrations. To remove the tread pattern, the casing is mounted on a wheel, inflated, and smoothed with a buffer or abrasive file. Any rocks, nail heads, etc., are pulled out with air tools, and the holes repaired with a rubber patch or a strip of rubber applied with an extruder gun. In the hot process, the buffed tire is put on a spinning wheel and unvulcanized tread rubber is wrapped around the tread area of the tire body either manually or mechanically. The tire is then placed inside a curing mold which has a tread design, and heated at 320 degrees for several hours so the rubber expands into the design and forms the tread. After the tire is removed from the vulcanizing mold, it is inflated to high pressure and cooled. In the cold process, commonly referred to as bandage, the new tread is a precured strip or rubber compound with the tread design already molded into it. Only enough old rubber is removed to true the tire and provide a bonding surface. Air hoses or solvents are used to remove contaminants which would interfere with the adhesion process. The tire is inflated to its normal running pressure and a rubber cement is applied over the buffed surface by spray gun or brush. When the cement dries the precured tread is wrapped around the casing. The strip is bonded to the tire casing under pressure and heated at 210 degrees in a curing chamber. This classification excludes tire dealers that do not perform rebuilding, recapping or retreading which are to be reported separately in classification 6405-01 and the manufacture of tires which is to be reported separately in classification 3513.

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, 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 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.

6406-40 Retail product demonstrators

Applies to workers who show and explain, but do not sell, specific products in a retail setting. Product demonstrators can work in a variety of locations, such as stores, fairs, and exhibition sites. The classification includes associated administrative duties, set up and break down of a demonstration display space, preparing and setting out products to demonstrate, providing samples without charge, and cleaning up. This classification allows the use of kitchen appliances and utensils to prepare food samples, and the use of nonpowered hand tools and battery-powered screwdrivers to assemble and disassemble displays and products packaged for end-user assembly. Workers reported in this classification can have no duties during their work shift other than those permitted for product demonstrators.

This classification excludes:

- Stocking shelves;
- Selling;
- Setting up product displays intended to remain after the product demonstration;
- Delivery;
- Demonstrating machinery or equipment;

***Special note*:** This is a special exception classification that is only applicable to manufacturers, wholesalers, and businesses specializing in providing product demonstrators and their services to others.

- Product demonstrators employed by a retail store, are to be reported under the store's basic classification;
- Product demonstrators employed by a temporary help service, are to be reported in classification 7106.

WAC 296-17A-6407 Classification 6407.

6407-00 Wholesale stores, N.O.C. Including combined wholesale and retail store operations

Applies to establishments engaged in the wholesale, or combined wholesale and retail sales of merchandise that is not covered by another classification (N.O.C.). Establishments subject to classification 6407 usually own the merchandise they sell, but may also be marketing goods on consignment, in which case classification 6407 still applies because the exposure and processes are the same. This classification is primarily the wholesale counterpart (supplier) for establishments assigned to retail store classification 6304, 6305 and 6406. Work contemplated by classification 6407 includes, but is not limited to, maintaining warehouse inventories, sorting and grading goods, and breaking down bulk quantities to repackage into smaller lots. Equipment typically used includes, but is not limited to, balers to bind merchandise into bundles, strapping equipment to secure palletized goods, forklifts, and hand tools.

This classification excludes delivery which is to be reported separately in classification 1101.

> ***Special notes:*** When assigning classification 6407, care must be exercised to look beyond the words "wholesale" or "retail." The manufacturer of a product will also "wholesale" their merchandise (or a combination of their own merchandise and finished products bought from other manufacturers) to a customer. These sales are an integral part of the manufacturing/marketing process and is an inclusion in the manufacturing classification. Establishments that buy goods, such as clothing or cloth goods, in wholesale quantities, then screen print or embroider them for resale are performing manufacturing operations and are to be reported separately in the appropriate manufacturing classification.

Warehouse operations in classification 2102, with the exception of grocery dealers, do not own the product they are warehousing and are not in the business of selling the goods they store. Businesses in classification

6407 may operate a warehouse, but only as an integral part of the wholesaling/distribution process, which is included in classification 6407.

WAC 296-17A-6408 Classification 6408.

6408-03 Dealers: Farm machinery/implement

Applies to establishments engaged in the sale, lease, and/or rental, of new or used farm machinery and implements. This classification also applies to the service, repair and/or demonstration of those items by the dealer either on their premises or at the customer's site. For purposes of this classification the term farm machinery refers to engine-powered machinery such as, but not limited to, tractors, combines, and swathers, riding mowers, sprayers, pumps, and generators. Implements include, but are not limited to, plows, discs, balers, or rakes which are attached to and/or powered by farm machinery. The variety of merchandise varies with the needs of the geographical area and may be displayed in inside showrooms and/or outside yards. In addition to parts for the machinery or implements, establishments in this classification may carry some automobile parts, hardware items, and supplies such as oil, filters, and belts. This classification includes lot sales and lot personnel, service managers and employees, parts department employees who have exposure to the service/repair shop or duties related to the sale of farm machinery or implements, towing service for in-shop repairs, delivery of merchandise to the customer, and regional sales and/or service representatives who provide factory service or training to local dealers and other customers. Parts department employees who are not exposed to any hazards of the service/repair shop or have no duties related to the sale of farm machinery or implements may be reported separately in classification 6309.

This classification excludes establishments that repair and/or service farm type tractors, but who are not involved in the sale of them, which are to be reported separately in classification 6409; store operations of dairy equipment and supply dealers which are to be reported separately in classification 6407; the installation, service, or repair of dairy machinery or equipment which is to be reported separately in classification 0603; all field installation, service, or repair work of wind machine dealers which is to be reported separately in classification 0603; and the manufacture or structural repair of heavy machinery or equipment which is to be reported separately in classification 3402.

Special note: Care needs to be taken when considering the assignment of classification 6309 for the sale of parts. Most businesses assigned to classification 6408-03 have an inventory of parts or accessories which they use in the service or repair of farm machinery or implements, or maintain as a convenience to their customers. Only those businesses that maintain a complete line of replacement parts that is physically separated from the service/repair shop should be considered for classification 6309.

WAC 296-17A-6409 Classification 6409.

6409-00 Dealers: Machinery/equipment, N.O.C.;

Service/repair garages: Machinery/equipment, N.O.C.

Applies to establishments engaged in the sale, lease, rental, service, and/or repair of new or used machinery and equipment not covered by another classification (N.O.C.). For purposes of this classification the terms machinery or equipment includes, but are not limited to, semi trucks, diesel tractors, buses, construction equipment, concrete barriers and other flagging equipment used in construction projects, logging equipment, transportation equipment, freight hauling equipment, well drilling equipment, power generators, and industrial or manufacturing machinery. Operations of dealers include, but are not limited to, the sale, lease, rental, demonstration, service, or repair of their equipment, either on their premises or at the customer's site, and delivery to customer. The variety of merchandise carried by a machinery and equipment dealer varies with the needs of the geographical area and may be displayed in inside showrooms and/or outside yards. Operations of service centers include diagnostic services, all phases of mechanical service such as, but not limited to, tuning, overhauling and/or rebuilding engines, motors, or transmissions, resurfacing heads, repairing

carburetors or fuel injection systems and grinding valves or brakes on equipment or machinery owned by others. In addition to parts for the machinery and equipment, establishments in this classification may carry some automobile parts, hardware items, and supplies such as oil, filters, and belts. This classification includes lot sales and lot personnel, service managers and employees, parts department employees who have exposure to the service/repair shop or duties related to the sale of machinery/equipment, towing service for in-shop repairs, and regional sales and/or service representatives who provide factory service or training to local dealers and other customers. Parts department employees who are not exposed to any hazards of the service/repair shop or have no duties related to the sale of machinery/equipment may be reported separately in classification 6309. This classification also includes the rental and installation of temporary fences.

This classification excludes farm machinery and equipment dealers who are to be reported separately in classification 6408; store operations of dairy equipment and supply dealers which is to be reported separately in classification 6407; the installation of industrial plant equipment which is to be reported separately in classification 0603; the installation, service, or repair of dairy machinery or equipment which is to be reported separately in classification 0603; all field installation, service, or repair work of wind machine dealers which is to be reported separately in classification 0603; and the manufacture or structural repair of heavy machinery or equipment which is to be reported separately in classification 5109.

Special note: Care needs to be taken when considering the assignment of classification 6309 for the sale of parts. Most businesses assigned to classification 6409-00 have an inventory of parts or accessories which they use in the service or repair of machinery or equipment, or maintain as a convenience to their customers. Only those businesses that maintain a complete line of replacement parts that is physically separated from the service/repair shop should be considered for classification 6309.

WAC 296-17A-6410 Classification 6410.

6410-02 Janitorial supply dealers

Applies to establishments engaged in wholesale and/or retail distribution of janitorial supplies. Janitorial supply dealers generally sell to cleaning service companies, hospitals, schools and government agencies. A small portion of their business may involve retail sales to walk-in customers. Typical products sold include, but are

not limited to, aerosols, brushes, carpet cleaning products, cleaners, strippers, deodorizers, floor sealers, polishes, paper products, toilet tissue, paper towels, hand cleaners, dispensers, waxes, mops, buckets, and floor or carpet cleaning equipment. Orders may be taken by employees who work inside the store room, by outside sales personnel, or by route drivers, all of whom are included in this classification.

This classification excludes janitorial cleaning services which are to be reported separately in classification 6602.

WAC 296-17A-6501 Classification 6501.

6501-00 Barber shops

Applies to establishments engaged in providing barber and hair cutting services which may be performed in the shop, at the customer's home, or in hospitals. Barber services contemplated by this classification include, but are not limited to, shampooing and cutting hair, shaving or trimming mustaches or beards, and facials. Unique to this industry is the "booth renter." A booth renter performs cosmetology, barbering, or manicuring services in a shop, but is not an employee of the shop owner. They pay a fee for the use of the shop's booth and facilities. Classification 6501-00 applies to booth renters who elect optional coverage. This classification includes clerical office and sales personnel.

6501-01 Beauty parlors; sun tanning parlors

Applies to establishments engaged in providing beauty parlor or sun tanning parlor services which may be performed at the shop, at the customer's home, or in hospitals. Beauty parlor services contemplated by this classification include, but are not limited to, shampooing, cutting, styling or dyeing hair, manicures, pedicures, facials, and the use of body toning equipment. Indoor sun tanning booths may be operated as part of a beauty shop or conducted as a separate business. Unique to this industry is the "booth renter." A booth renter performs cosmetology, barbering, or manicuring services in a salon, but is not an employee of the salon owner. They pay a fee for the use of the salon's booth and facilities. Classification 6501-01 applies to booth renters who elect optional coverage. This classification includes clerical office and sales personnel.

This classification excludes establishments engaged exclusively as nail salons which are to be reported separately in classification 6501-02.

6501-02 Cosmetologists and electrolysis studios; tattoo parlors; nail salons

Applies to establishments engaged in cosmetology and electrolysis services and to tattoo parlors or nail salons. Cosmetologists provide personalized instructions on the application of cosmetics. Some offer "permanent cosmetic" services such as, but not limited to, application of permanent eyeliner or restructuring eyebrows. Electrolysis involves the removal of facial or body hair by destroying hair roots with an electrified needle. Nail salons may specialize in the application of artificial fingernails. This classification includes clerical office and sales personnel.

WAC 296-17A-6502 Classification 6502.

6502-00 Banks; credit unions; savings and loan associations

Applies to establishments engaged in providing banking and related financial services. Services include, but are not limited to, establishing and servicing checking and savings accounts, telephone, computer and in-person fund transfers, lending, vending certificates of deposit and savings bonds, providing financial consulting services and estate planning, and providing supplemental services such as automatic teller machines (ATMs) and credit cards, currency exchange, cashier and travelers checks, notary public services, and safe deposit box rentals. This classification includes clerical office and sales personnel.

This classification excludes establishments engaged in providing armored car or on-premises security which are to be reported separately in the applicable services classification.

6502-05 Mortgage companies; financial or investment companies, N.O.C.

Applies to establishments engaged in providing financial or investment services not covered by another classification (N.O.C.). This classification also applies to establishments engaged in extending credit in the form of mortgage loans by originating mortgage or real estate construction loans, selling mortgage loans to permanent investors, and servicing the loans, and to establishments that offer check cashing services. This classification includes clerical office and sales personnel and staff inspectors who authorize release of funds on construction loans.

This classification excludes mortgage brokers who are to be reported separately in classification 5301. Mortgage brokers provide the service of finding lenders for people who need loans.

6502-06 Stock brokers

Applies to establishments engaged in brokering stocks and other related securities. Establishments subject to this classification act as agents in the buying, selling, or exchanging of securities such as, but not limited to, stocks, mutual funds, annuities, bonds and commodity contracts for their clients. Their "full-service" usually extends to financial planning advice, arranging for IRA and KEOGH accounts, money market accounts, tax free bonds, and related financial investments. This classification also includes "investment bankers" who are primarily engaged in originating, underwriting, and distributing securities, buying and selling commodity contracts for their own account or for the account of others, and buying, selling, or trading in stocks, stocks options, bonds, or commodity contacts. This classification includes clerical office and sales personnel.

6502-07 Escrow companies

Applies to establishments engaged in providing escrow and/or title search services to the general public. They may be known either as "escrow companies" or "title companies." An escrow company is a third party who holds in custody a written agreement such as a deed or bond (escrow) which does not become effective until certain conditions are fulfilled by the grantee. Title companies conduct title searches to ensure there are no liens against property; if there are no liens, they issue a title insurance policy; if there are liens they make them known to potential buyers. Establishments subject to this classification typically provide both escrow and title search services which include the issuance of title insurance, collection and disbursement of funds for which they are custodians, providing closing of documents for the purchase of real estate, and preparing and filing the documents at the appropriate municipal offices. This classification includes clerical office and sales personnel.

WAC 296-17A-6503 Classification 6503.

6503-00 Labor unions or employee representative associations

Applies to establishments engaged as labor unions or employee representative associations. This classification applies to the employees of the union or association itself as opposed to the members that they represent, who are employees of other businesses. These establishments act as bargaining agents for others; they maintain membership records, collect dues, and negotiate contracts. This classification includes labor union officials, business agents, organizers and other employees with combined inside and outside duties.

This classification excludes clerical office employees who may be reported separately in 4904 if the conditions of the standard exception general reporting rule are met.

WAC 296-17A-6504 Classification 6504.

6504-00 Stores: Charitable or welfare

Applies to those employees of a charitable or welfare organization who are engaged in operating a store. Stores of this type usually deal in used merchandise such as, but not limited to, clothing, household appliances, toys, housewares, furniture, and garden tools that has been donated to the organization. Work contemplated by this classification includes, but is not limited to, the collection of donated items from locations away from the store, conditioning donated items, stocking and cleaning the store, and cashiering. Conditioning

is limited to cleaning, reupholstery work, and minor repairs; it does not include major mechanical repairs or refinishing furniture.

This classification excludes establishments engaged in repairing and selling used appliances which are to be reported separately in classification 0607; and all other employees of the charitable or welfare organization not employed in the store who are to be reported separately in the classification applicable to the work performed.

> ***Special note:*** 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.

WAC 296-17A-6505 Classification 6505.

6505-00 Welfare special works program

Applies to certain "employees" of nonprofit establishments engaged in finding work experience for individuals who are in need of job training or skill enhancement to make them employable or more competitive in the job market. Establishments that qualify for this classification will solicit the participation of other businesses by offering the services of one of these individuals cost-free for a limited length of time, usually less than six months. During that period the business person who has agreed to participate will supply the opportunity for work experience and the supervision of the work being performed while wages will be paid by the sponsoring organization (the establishment that qualifies for this classification). These wages come from training block grant moneys (usually a government grant) which have been provided for this purpose. State agencies, such as the employment security department, and nonprofit job counselors are typical sponsors of these programs. Work contemplated by this classification may be found in any type of work environment.

This classification excludes the permanent administrative and clerical employees of the sponsoring organization who are to be reported separately as applicable.

WAC 296-17A-6506 Classification 6506.

6506-00 Photography studios

Applies to establishments engaged in the operation of photography studios. Photographers use a wide range of still and motion cameras; services include both sitting portraits and motion pictures of special events, and are photographed in the studio or at outside locations. Photographers may develop and print photographs in their own studio darkrooms, or they may contract out to an independent photo finishing shop. Studios may also offer services such as retouching negatives, restoration work, mounting and framing pictures, and enlarging photographs. This classification includes glamour and boudoir photography studios which often have a salon where clients have their hair styled and make-up applied. This classification also includes booths, usually located in malls, that will produce photography novelty items such as, but not limited to, cups, shirts and calendars from photographs. Photographs may be taken on location or the customer may bring a picture or negative in to have the image applied to the particular item. Video taping services performed in connection with photography studios is included in this classification.

This classification excludes delivery drivers who are to be reported separately in classification 1101; and establishments engaged in video taping services not in connection with photography studio operations which are to be reported separately in classification 6303.

> ***Special note:*** 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.

6506-01 Film processing shops

Applies to establishments engaged in processing film. Operations include, but are not limited to, processing film, reproducing negatives, prints or slides, enlarging pictures, mounting and finishing, storing and mixing chemicals, and inspecting and packaging finished products. Finishing processes may be manual or automated. These shops may offer retail type film developing services to commercial laboratories that provide mass film developing and/or one-hour processing services.

This classification excludes delivery drivers who are to be reported separately in classification 1101.

> ***Special note:*** 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.

6506-02 Motion picture film exchanges

Applies to establishments engaged in the operation of motion picture film exchanges. These exchanges receive fully processed movie films from producers, which they catalogue and store for subsequent rental or sale to commercial movie theaters, television networks, or other groups. Film exchanges have a projection room where customers may view the film before they book it. When rented films are returned, they are inspected and repaired as necessary. Repair usually consists of cutting out damaged section and splicing the film with special adhesive and pressure.

This classification excludes delivery drivers who are to be reported separately in classification 1101 and video rental stores which are to be reported separately in classification 6406.

> ***Special note:*** 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.

6506-03 Microfilming

Applies to establishments engaged in providing microfilming services for others. Microfilming reproduces and preserves documents onto film in greatly reduced sizes to allow the storage of information in less space. Documents are photographed; the film is developed in automatic processing units, then stored on reels or cartridges or cut into microfiche. Establishments subject to this classification usually offer related services such as, but not limited to, advice on setting up micrographic systems, the sale or rental of supplies or equipment, storage facilities, keypunch services, film restoration, and/or the destruction of source materials.

This classification excludes drivers who are to be reported separately in classification 1101.

> ***Special note:*** 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.

WAC 296-17A-6509 Classification 6509.

6509-04 Boarding homes and centers, N.O.C., adult family homes, rooming houses, foster homes, and orphanages

Applies to establishments engaged in providing residential and social care for children, aged, and special categories of persons who are ambulatory and for whom medical care is not a major element. This classification includes, but is not limited to, alcohol and drug rehabilitation centers, shelters for the homeless, safe houses for abused women and children, orphanages, homes for mentally, emotionally, physically, and developmentally disabled individuals, adult family homes, and group homes as well as halfway homes for delinquents and offenders. Alzheimer care facilities are also included in this classification. Work contemplated by this classification includes meal service, linen service, housekeeping and transportation. Medical care includes only the administration of drugs.

This classification excludes convalescent, assisted living, and nursing homes which are to be reported separately in classification 6108.

6509-05 Fraternity or sorority houses

Applies to establishments providing living accommodations to only those college and university students who are members of the fraternity or sorority. Fraternities and sororities operate as independent political, economic and social organizations within the guidelines of the college. Fraternity and sorority houses normally have all the amenities of a home-kitchen, living room, dining room, bedrooms and bathrooms. Chapter houses may also have a party room with floor space for social functions and a Chapter room which are a combination library, study, meeting and trophy room. Employments contemplated by this classification includes house directors who supervise and manage facility, cooks, helpers and facilities maintenance.

6509-07 Retirement centers

Applies to establishments engaged in operating retirement centers which cater to the elderly by offering an independent life style in a communal environment. Differing from a boarding home, a retirement center will usually offer a studio, one bedroom or two bedroom apartments as opposed to a single room. Most offer a full service dining area for all meals, exercise programs for individuals or groups, a hairdresser, gift shop, housekeeping/laundry service, a full social/activity program, security, as well as assisted living services. Assisted living services, if offered, include, but are not limited to, assistance in maintaining the resident's schedule for prescription medication, transportation for medical appointments, and 24 hour on-call emergency assistance. On-call emergency services may be provided by a full-time nurse who can assess situations and summon a doctor or ambulance as necessary.

> ***Special note:*** Residents of a retirement center are capable of an independent lifestyle and do not require an on-site physician or personal care services. Businesses engaged in providing temporary or permanent residences which provide various levels of medical and personal care services such as feeding, bathing, and personal hygiene are to be reported separately in classification 6108.

WAC 296-17A-6510 Classification 6510.

6510-00 Domestic servants/home care assistants employed in or about the private residence of a home owner

Applies to individuals employed by a home owner to provide domestic services/home care assistants in or about the home owner's private residence. This classification includes services such as, but not limited to, cooking, housekeeping, caring for children, caring for the elderly and handicapped including personal care such as bathing, body care, dressing and help with ambulating, as well as companionship, running errands, shopping, gardening, caretaker at homeowner's residence, and transporting members of the household by vehicle to appointments, after school activities, or similar activities. This classification also includes the care of animals not used for a business at the homeowner's residence.

This classification is subject to the provisions of RCW 51.12.020 - Employments excluded - which states in part: "The following are the only employments which shall not be included within the mandatory coverage of this title:

> (1) Any person employed as a domestic servant in a private home by an employer who has less than two employees regularly employed forty or more hours a week in such employment.
>
> (2) Any person employed to do gardening, maintenance, or repair, in or about the private home of the employer…." This classification is also subject to the provisions of RCW 51.12.110 which allows the employer to elect optional coverage for domestic servants and caretakers.

This classification excludes entities whose nature of business is to provide chore services which are to be reported separately in classification 6511; domestic (residential) cleaning or janitorial services which are to be reported separately in classification 6602; lawn and yard maintenance services which are to be reported separately in classification 0308; skilled or semiskilled nursing care which is to be reported separately in classification 6110; and new construction which would be reported in the classification appropriate for that phase of construction.

WAC 296-17A-6511 Classification 6511.

6511-00 Chore services/home care assistants

Applies to establishments engaged in providing chore services/home care assistants to private individuals. Chore services performed by the chore workers/home care assistants include, but are not limited to, general household chores, meal planning and preparation, shopping and errands either with or without the client, personal care such as bathing, body care, dressing, and help with ambulating, as well as companionship. Frequently the recipients of service are funded by DSHS or some other community service agency; however, the services are also available to those who pay privately. This classification also applies to supported living, tenant support, and intensive tenant support services.

This classification excludes individuals working under a welfare special works training program who are to be reported separately in classification 6505; domestic (residential) cleaning or janitorial services which are to be reported separately in classification 6602; and skilled or semiskilled nursing care which is to be reported separately in classification 6110. This classification also excludes home care providers covered under the home care quality authority who are to be reported separately under classification 6512.

6511-20 Community action organizations Chore services/home care assistants

Applies to community action organizations who provide chore services/home care assistants to private individuals. Chore services performed by the chore workers/home care assistants include, but are not limited to, general household chores, meal planning and preparation, shopping and errands either with or without the client, personal care such as bathing, body care, dressing, and help with ambulating, as well as companionship. This classification also applies to supported living, tenant support, and intensive tenant support services.

This classification excludes individuals working under a special work experience training program who are to be reported separately in classification 6505; domestic (residential) cleaning or janitorial services which are to be reported separately in classification 6602; and skilled or semiskilled nursing care which is to be reported separately in classification 6110. This classification also excludes home care providers covered under the Washington state home care quality authority who are to be reported separately in classification 6512.

WAC 296-17A-6512 Classification 6512.

6512-00 Home care services/home care 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 limited to:

- Household tasks, such as housekeeping, shopping, meal planning and preparation, and transportation; and 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 referral registry (HCRR) on behalf of the persons who provide the home care services.

WAC 296-17A-6601 Classification 6601.

6601-00 Detective agencies

Applies to establishments engaged in providing investigative and related services for others. Services include, but are not limited to, investigating corporate embezzlement and fraud, employee theft, insurance fraud, missing person cases, matrimonial or child custody disputes, conducting background checks, tracking and apprehending fugitives, monitoring burglar or fire alarm systems, or provide polygraph testing or fingerprinting services. Investigative methods include checking public records, conducting interviews, surveillance, and undercover operations. As a general rule, the detective agency provides clients with a final report, which includes documentation, photographs, or videotapes.

This classification excludes establishments engaged in providing customer shoplifting surveillance within retail stores which are to be reported separately in classification 6601-01 and surveillance employees hired as direct employees of a nondetective or security agency who are to be reported separately in the classification applicable to the establishment.

6601-01 Merchant police or patrol

Applies to establishments engaged in providing security services to shopping centers, malls, business parks, banks and other businesses. Services include, but are not limited to, monitoring parking lots and garages, maintaining public security in malls, hospitals, and banks, providing surveillance for theft or shoplifting, and monitoring alarm systems.

This classification excludes detective agencies which are to be reported separately in classification 6601-00 and security guard services which are to be reported separately in classification 6601-02.

6601-02 Security guard agencies

Applies to establishments engaged in providing general security guard services for clients such as airports, commercial, industrial, residential and governmental facilities. Services include, but are not limited to, protecting persons or buildings, responding to fire or burglar alarms, protecting and/or transporting executives, providing security at strikes, and conducting electronic sweeps. The clients' security systems may be connected to a central security system of the security guard agency, where employees of the security guard agency monitor the client's systems and notify the appropriate authorities if necessary. As a general rule, security guards, do not have police powers.

This classification excludes security guards at logging sites who are to be reported separately in classification 6601-03 and security guards at construction sites who are to be reported separately in classification 6601-04 provided the conditions in the special exception section of the general rules have been met.

6601-03 Security guards at logging sites

Applies to employees of logging contractors or landowners who are employed as security guards to maintain security at logging sites by preventing, deterring and detecting crime and/or fires. Security guards subject to this classification are limited to employment at the site only during those hours that the employer is not conducting any other operations at the site and may have no other duties during their shift as security guard. This classification also applies to establishments that contract to provide security guards at logging sites.

6601-04 Security guards at construction sites

Applies to employees of construction contractors or landowners who are employed as security guards to maintain security at construction sites by preventing, deterring and detecting crime and/or fires. Security guards subject to this classification are limited to employment at the site only during those hours that the employer is not conducting any other operations at the site and may have no other duties during their shift as security guard. This classification also applies to establishments that contract to provide security guards at construction sites.

6601-05 Armored car services

Applies to establishments engaged in armored car services which transport cash or valuables for businesses such as, but not limited to, banks, supermarkets, and jewelry stores to other destinations. Also included are armored car services which collect or deposit money into or from automatic teller machines.

6601-06 Crowd control services

Applies to establishments engaged in providing crowd control services. Crowd control services is a growing field and may include, but not be limited to, crowd management at sporting events, race tracks, live concerts, rallies, conventions, rodeos, and fairs. This classification includes parking lot staff, and rule enforcement employees such as uniformed or plain clothes security guards who maintain order as well as providing personal protection.

This classification excludes theatre ushers, inside ticket takers, set up crews and stagehands who are to be reported separately in classification 4504.

6601-07 Process/legal messenger services

Applies to establishments engaged in providing process services and legal messenger services for others. Process servers deliver legal documents such as summonses, complaints, subpoenas and writs to individuals. A legal messenger delivers legal papers between legal representatives and the courts. Services may also include checking public records, surveillance work, and conducting interviews to locate recipients of legal documents. They will provide clients with a final report of service or nonservice on the recipient.

This classification excludes errand and parcel delivery services that are to be reported separately in classification 1101.

WAC 296-17A-6602 Classification 6602.

6602-02 Contract window washing services

Applies to establishments engaged in contract window washing services not done in connection with a janitorial service. These establishments specialize in cleaning both interior and exterior windows in residential and commercial, single and multistory buildings. Also included in this classification is the service of defogging multiple-paned windows.

This classification excludes establishments engaged in residential cleaning which are to be reported separately in classification 6602-04 and establishments engaged in both commercial and residential cleaning which are to be reported separately in classification 6602-03.

6602-03 Janitorial cleaning services, N.O.C.

Applies to establishments engaged in providing general interior cleaning services for commercial businesses or for combined commercial and residential customers. General cleaning services include, but are not limited to, washing, waxing, and polishing floors, vacuuming and shampooing carpets, dusting and washing walls, dusting or cleaning mirrors, cabinets, moldings, lights, hardware, sinks, tubs, commodes, and appliances, and replacing light globes, paper or linen towels. This classification includes window washing when performed by the janitorial service employees in conjunction with a general house cleaning contract, it also includes the cleaning of swimming pools, spas and hot tubs. Fire restoration, which includes cleaning smoke or water damaged buildings, drying and/or cleaning carpets and upholstered furniture, washing and polishing furniture, washing walls, washing and waxing floors, cleaning personal contents of the home or business such as linens, dishes, drapes, and other general cleaning tasks, are included in this classification.

This classification excludes establishments engaged exclusively in contract window washing services which are to be reported separately in classification 6602-02, and establishments engaged in residential cleaning which are to be reported separately in classification 6602-04.

> ***Special note:*** Care should be exercised with companies specializing in fire restoration or water damage related work. These companies may be general contractors who will not only do the clean up work, but will also do repairs such as, but not limited to, repair or replace cabinets, doors, and fixtures, patch drywall, paint, and replace windows. Construction-related tasks, when performed by a company doing the clean up work, are to be assigned the appropriate construction classification. Each contract should be reviewed to determine the proper classification assignment. A division of individual work hours between classification 6602 and any construction, erection, or shop classification is not allowed. Employees having duties that fall within a construction classification and who are also engaged in preoccupancy cleanup are to be reported in the applicable construction classification.

6602-04 Janitorial cleaning services Residential

Applies to establishments engaged in providing general interior janitorial cleaning or services to residential customers. General cleaning services include, but are not limited to, washing, waxing, and polishing floors, vacuuming and shampooing carpets, dusting and washing walls, dusting or cleaning mirrors, cabinets, moldings, lights, hardware, sinks, tubs, commodes, and appliances. This classification includes window cleaning when performed in connection with a general house cleaning contract.

This classification excludes establishments engaged exclusively in contract window cleaning which are to be reported separately in classification 6602-02 and establishments engaged in commercial or combined commercial and residential cleaning which are to be reported separately in 6602-03.

6602-05 Janitors, N.O.C.

Applies to the janitorial staff assigned to clean the clerical and administrative offices of establishments whose principle business undertaking is other than providing janitorial services and who are eligible to report their clerical employees in classification 4904. This classification is applicable only to janitors who clean the office area. Janitors who clean outside the office area such as a shop, warehouse, or retail store area, are excluded from this classification and are to be reported separately in the classification applicable to the employer's business.

Special note: See the special exception section of the general rules for a complete description of these requirements.

6602-08 Pest control

Applies to establishments engaged in pest control services for others. These establishments offer inspection for, and elimination of, unwanted pests in buildings and other wooden structures. Pests include, but are not limited to, termites, carpenter ants, fleas, ticks, mice, ants, cockroaches, and bees. This classification applies to all operations of elimination services such as, but not limited to, spraying liquid or aerosol pesticide, dusting with powder, setting out traps or bait, applying pesticides to the soil to creating a chemical barrier around the base of a structure, digging trenches around foundations, and drilling holes through masonry surfaces in order to pour or pump chemicals into the infected areas. Establishments may also offer inspection and certification services for customers seeking mortgage approval. This classification also includes the removal of pet waste from the yards of private residences.

This classification excludes any structural repairs which are to be reported separately in the appropriate construction classification.

6602-10 Portable cleaning and washing, N.O.C.

Applies to establishments engaged in cleaning and washing services not otherwise classified (N.O.C.). This classification contemplates cleaning and washing, by means of portable spray or steam power units, machinery, equipment, automobiles, trucks, recreational vehicles, mobile homes, walk-in freezers, and shopping carts. This classification also applies to the cleaning or removal of snow from roofs, gutters or downspouts of one-story buildings.

This classification excludes establishments engaged in cleaning buildings or structures, cleaning or removing snow from roofs, gutters, and downspouts on multistory buildings, which are to be reported separately in classification 0504.

6602-12 Street and building decoration: Hanging or removing flags or bunting

Applies to establishments engaged in hanging or removing flags or bunting for conventions, celebrations, events, or similar decorations on the exterior or interior of buildings, structures, or streets. Buntings are strips of decorative cloth which may be used to span a roadway to promote events, as overhead streamers at an auto sales lot, or as a sign hung on a building to advertise grand openings.

This classification excludes the manufacture of flags or bunting which is to be reported separately in the applicable classification.

WAC 296-17A-6603 Classification 6603.

6603-00 Auction sales: Industrial or commercial equipment or machinery

Applies to establishments engaged in auction sales of industrial or commercial plant equipment or machinery such as, but not limited to, tractors, farm implements, backhoes, cranes, booms, asphalt pavers, trailers, conveyors, stone crushers, lifts, bulldozers, forklifts, dump trucks, and logging equipment. Auctions are held at the auctioneer's permanent location or at the client's place of business. Work contemplated by this classification includes, but is not limited to, picking up merchandise from clients, advertising, preparing catalog listings of items for auction, preparing the auction site, demonstrating equipment at preauction inspections, estimating values, ensuring that there is title for the goods, numbering and tagging items into lots, conducting the auction, and receiving payment from buyers and paying the consignor. This classification includes clerical office and outside sales personnel, snack bars, concession stands, and lunch counters when operated by employees of the auction company.

This classification also applies to auctions performed on-line via the internet.

This classification excludes establishments engaged as equipment or machinery dealers which are to be reported separately as applicable.

6603-01 Auction or estate sales: Antiques or general household furnishings

Applies to establishments engaged in auction or estate sales of collectibles and antiques or of general household furnishings such as, but not limited to, furniture, pictures, vases, dishes, musical instruments, books, clothing, or lawn and garden furniture, ornaments, tools and equipment. Auctions are held at the auctioneer's permanent location or at the client's location. Work contemplated by this classification includes, but is not limited to, picking up merchandise from clients, advertising, preparing catalog listings of items for auction, preparing the auction site, opening boxes with razor blades and knives, moving merchandise with the use of hand carts, estimating values, ensuring that there is title for the goods, numbering and tagging items

into lots, conducting the auction, and receiving payment from buyers and paying the consignor. This classification includes clerical office and outside sales personnel, snack bars, concession stands, and lunch counters when operated by employees of the auction company.

This classification also applies to auctions performed on-line via the internet.

This classification excludes establishments engaged as antique variety stores which are to be reported separately in classification 6304.

6603-02 Auction sales: Specialty merchandise, N.O.C.

Applies to establishments engaged in auction sales of specialty merchandise such as, but not limited to, fine art, furs, collectibles, cars and trucks. Auctions are held at the auctioneer's permanent location or at the client's place of business. Depending on the value of items, these types of auctions may operate on a wholesale only basis, or for dealers or qualified buyers only. Work contemplated by this classification includes, but is not limited to, picking up merchandise from clients, advertising, preparing catalog listings of items for auction, preparing the auction site, opening boxes with razor blades and knives, moving merchandise with the use of hand carts, estimating values, ensuring that there is title for the goods, numbering and tagging items into "lots," conducting the auction, and receiving payment from buyers and paying the consignor. This classification includes clerical office and outside sales personnel, snack bars, concession stands, and lunch counters when operated by employees of the auction company. This classification excludes livestock auctions, which are to be reported in classification 4304.

This classification also applies to auctions performed on-line via the internet.

This classification excludes establishments engaged as stores or dealers which are to be reported separately as applicable.

WAC 296-17A-6604 Classification 6604.

6604-00 Lens: Manufacturing, grinding and polishing

Applies to establishments engaged in the manufacture of precision lenses for their own sales, or for other retailers such as optometrists and opticians. Glass and plastic blanks (or roughs), emery, polishing rouge are received from others. Blanks are heated, placed in molds, formed, annealed (tempered), and ground to curvature, size, gauge and thickness on grinding machines. Using precision lathes with diamond cutting tools, lenses are centered, trimmed, and beveled, then buffed, washed, and inspected. This classification also applies to the manufacture of contact lenses and artificial eyes which are usually molded from acrylics, and/or cut and polished. This classification includes clerical office and sales personnel.

This classification excludes optical dispensary stores that do no lens grinding which are to be reported separately in classification 6308 and establishments engaged in the manufacture of glass which are to be reported separately in classification 3503.

6604-01 Optical goods: Manufacturing, N.O.C.

Applies to establishments engaged in the manufacture of optical goods not covered by another classification (N.O.C.), such as, but not limited to, eye glasses, opera glasses, field glasses, goggles and telescopes. Glass

and plastic blanks (or roughs), emery, polishing rouge, steel, silver and gold wire rod or tube, sheet plastic and metal are received from others. Blanks are heated, placed in molds, formed, annealed (tempered), and ground to curvature, size, gauge and thickness on grinding machines. Using precision lathes with diamond cutting tools, lenses are centered, trimmed, and beveled, then buffed, washed, and inspected. Assembly is completed by mounting the lenses into frames. This classification includes the shaping of the frames from raw materials or products may be assembled from component parts received from others. This classification includes clerical office and sales personnel.

This classification excludes optical dispensary stores that do no lens grinding which are to be reported separately in classification 6308; establishments engaged in the precision grinding of lenses or the grinding of blank lenses to curvature and size or the manufacture of contact lenses or artificial eyes, which are to be reported separately in classification 6604-00; and establishments engaged in the manufacture of glass which is to be reported separately in classification 3503.

WAC 296-17A-6605 Classification 6605.

6605-00 Actors and performers, N.O.C.

Applies to establishments or individuals providing performances that are not of a physical or strenuous nature, and who are not specifically covered by another classification (N.O.C.). For purposes of this classification, entertainment that is not physical or strenuous includes, but is not limited to, comedians, magicians or clowns at parties, or nightclubs. Physical or strenuous activities which are not covered by this classification include, but are not limited to, ballet, dancing, skating, gymnastics, or performing stunts.

This classification excludes actors, players, performers, entertainers, or musicians whose routines or performances are of a physical or strenuous nature who are to be reported separately in classification 6620; players, entertainers or musicians N.O.C., hired by theatres, who perform nonstrenuous routines or performances who are to be reported separately in classification 6605-03; musicians performing nonstrenuous routines or performances at dance halls who are to be reported separately in classification 6605-04; musicians, N.O.C. performing nonstrenuous routines or performances who are to be reported separately in classification 6605-01; entertainers engaged in television or radio company operations who are to be reported separately in classification 4502; and entertainers engaged in motion picture production company operations who are to be reported separately in classification 6608.

> ***Special note:*** Classifications 6620 and 6605 may be assigned to a single establishment provided the establishment maintains accurate records which distinguishes actors and performers whose routines are of a physical and strenuous nature, from the routines which are not physical or strenuous. Care should be exercised when assigning this classification as the actors and performers may be exempt from coverage as specified in RCW 51.12.020(9).

6605-01 Musicians, N.O.C.

Applies to establishments or individuals engaged as musicians whose entertainment is not of a physical or strenuous nature, and who are not specifically covered by another classification (N.O.C.). For purposes of this classification, entertainment that is not physical or strenuous includes disk jockeys or members of a musical band playing at nightclubs, concerts, or other events, as well as members of the entertainer's road crew who set up or disassemble musical equipment or sound systems. Physical or strenuous activities which are not covered by this classification include, but are not limited to, ballet, dancing, skating, gymnastics or performing stunts.

This classification excludes actors, players, performers, entertainers or musicians whose routines or performances are of a physical or strenuous nature who are to be reported separately in classification 6620; players, entertainers or musicians hired by theatres performing nonstrenuous routines or performances who are to be reported separately in classification 6605-03; actors or performers performing nonstrenuous routines or performances who are to be reported separately in classification 6605-00; musicians performing nonstrenuous routines or performances at dance halls who are to be reported separately in classification 6605-04; entertainers engaged in television or radio company operations who are to be reported separately in

classification 4502 and entertainers engaged in motion picture production company operations who are to be reported separately in classification 6608.

> ***Special note:*** Classifications 6620 and 6605 may be assigned to a single establishment provided the establishment maintains accurate records which distinguishes musicians whose routines are of a physical and strenuous nature, from the routines which are not physical or strenuous. Care should be exercised when assigning this classification as the musician may be exempt from coverage as specified in RCW 51.12.020(9).

6605-03 Players, entertainers and musicians hired by a theatre, N.O.C.

Applies to establishments or individuals engaged as players, entertainers, and musicians who are hired by theatres to provide entertainment of a nonphysical or strenuous nature, and who are not covered by another classification (N.O.C.). For purposes of this classification, entertainment that is not physical or strenuous includes players, entertainers, and musicians in theatrical productions such as plays, programs, or operas. Physical or strenuous activities which are not covered by this classification include, but are not limited to, ballet, dancing, skating, gymnastics, or performing stunts.

This classification excludes actors, players, performers, entertainers or musicians whose routines or performances are of a physical or strenuous nature who are to be reported separately in classification 6620; actors and performers performing nonstrenuous routines or performances who are to be reported separately in classification 6605-00; musicians, N.O.C. performing nonstrenuous routines or performances who are to be reported separately in classification 6605-01; entertainers engaged in television or radio company operations who are to be reported separately in classification 4502; and entertainers engaged in motion picture production company operations who are to be reported separately in classification 6608.

> ***Special note:*** Classifications 6620 and 6605 may be assigned to a single establishment provided the establishment maintains accurate records which distinguishes players, entertainers and musicians whose routines are of a physical and strenuous nature, from the routines which are not physical or strenuous. Care should be exercised when assigning this classification as the players, entertainers and musician hired by a theatre may be exempt from coverage as specified in RCW 51.12.020(9).

6605-04 Dance halls, N.O.C.

Applies to establishments engaged in operating dance halls that are not covered by another classification (N.O.C.). Establishments contemplated by this classification may provide only the dance hall facility, or may also provide disc jockey services or live musicians, singers, and/or dancers. Some charge a cover charge; some will allow customers to bring their own beverages and/or snacks. This classification applies to all employees including, but not limited to, bouncers, security personnel, attendants, and food and beverage servers.

This classification excludes entertainers or musicians whose routines or performances are of a physical or strenuous nature who are to be reported separately in classification 6620; and lounges or restaurants that provide entertainment for customers which are to be reported separately in classification 3905.

> ***Special note:*** Care should be exercised when assigning this classification as the entertainers or musicians may be exempt from coverage as specified in RCW 51.12.020(9).

WAC 296-17A-6607 Classification 6607.

6607-00 Card rooms; bingo parlors or casinos

Applies to establishments engaged in operating card rooms, bingo parlors, or casinos. To qualify for this classification, card rooms must be run as a separate operation when located in a tavern or restaurant that has a license to sell spirits or hard liquor. This classification includes employments such as, but not limited to, dealers, security floor managers, janitorial and maintenance staff, and food and beverage operations. Bingo parlors and casinos are usually operated by Native American tribal organizations or by nonprofit organizations to raise funds for charity. This classification applies to any workers these organizations employ to operate

bingo or casino games. Typical employments include, but are not limited to, game attendants and helpers, money collectors, callers, card dealers, janitorial and maintenance staff, and food and beverage operations.

> ***Special note:*** Coverage for Native American tribes conducting a bingo operation is subject to jurisdictional policy.

6607-01 Billiard or pool halls

Applies to establishments engaged in operating billiard or pool halls. This classification could apply to the operation of a billiard or pool hall in connection with another enterprise, such as a bowling alley or skating rink, but only if it is conducted as a separate and distinct operation. This classification includes, but is not limited to, counter personnel who collect money for the rental of billiard and pool equipment, rackers, food and beverage operations, and janitorial and maintenance staff.

This classification excludes clerical office and outside sales personnel who may be reported separately provided all the conditions of the general reporting rules covering standard exception employees have been met; billiard or pool tables that are provided as part of a bowling center, tavern, or restaurant operation which are to be reported separately in the applicable classification.

6607-02 Recreational, social or community centers, N.O.C.

Applies to establishments engaged in operating recreational, social or community centers not covered by another classification (N.O.C.) such as, but not limited to, senior centers, community centers for minors, and adult social establishments. These organizations may target a particular age or cultural group. Organizations may provide educational workshops, social interaction, drug prevention programs, crafts and limited physical recreational activities. This classification includes food or beverage operations provided by the center. Organizations in classification 6607 do not require membership fees as opposed to clubs in classification 6205 that charge a fee for membership.

This classification excludes YMCA's and boy/girls clubs which are to be reported separately in classification 6203; health clubs and gymnasiums which are to be reported separately in classification 6204; clubs, N.O.C. such as fraternal organizations which are to be reported separately in classification 6205, and municipal community centers which are to be reported separately in the applicable classification.

6607-03 Indoor playgrounds

Applies to establishments that provide indoor entertainment centers for children. Generally these operations include a playground area consisting of interconnecting tubes, ladders, slides, ball bins, roller slides, and water and/or air beds. The equipment is typically made of plastic, rubber, and/or plexi-glass. Video games may also be available on the premises but generally they are maintained by the game vendor. Typical duties of the employees include, but are not limited to, selling tickets, supervising the playground area, facilitating parties, snack bar operations and light cleaning such as dusting the tubes, vacuuming and cleaning the snack area. The more involved janitorial duties are usually contracted out to a private janitorial firm. Included in this classification is child day care service whereby parents can leave children at the playground for a specific period of time. This service usually places limitations on the time a child may be left at the center.

This classification excludes child day care services not part of an indoor playground operations which are to be reported separately in classifications 6103 and 6104; amusement parks, permanently located kiddie rides, and establishments which provide adult or family sports entertainment, which may include batting cages and miniature golf, which are to be reported separately in classification 6208; and establishments engaged in providing gymnastic training to children which are to be reported separately in classification 6204.

> ***Special note:*** Normally establishments in this classification do not employ workers who are engaged exclusively in clerical office or sales. However, separate classifications could be assigned provided all the conditions of the general reporting rules covering standard exception employees have been met.

6607-04 Indoor simulated golfing

Applies to establishments engaged in providing computer simulated indoor golf facilities to the public. The operation consists of separate cubicles which house a computer simulated screen and a play area. Customers

select a particular course from a list of available courses which are generally exact replicas of famous courses throughout the world. The player hits a golf ball against a canvas screen inside the cubicle; a computer measures the speed and direction of the ball and simulates the shot so the player can view the results on the screen. Facilities may provide a small putting area, a snack area with limited seating, and/or the sale of golf shirts and memorabilia. Typical duties of the workers include monitoring facilities, setting up computers and collecting the admission price, selling memorabilia, food and beverage operations, and light janitorial work.

This classification excludes miniature golf courses and driving ranges which are reported separately in classification 6208.

WAC 296-17A-6608 Classification 6608.

6608-00 Motion picture production

Applies to establishments engaged in the production of motion pictures. Elaborate sets are often constructed at the production sites and filmed with cameras mounted on large booms. This classification includes all employment such as, but not limited to, staff who design and construct the sets, actors and entertainers, stunt personnel, camera and lighting personnel, musicians, writers, costume designers, make-up artists, film editing, directors, producers, sales personnel, and clerical office employees.

This classification excludes video taping or production work conducted in a studio or on location for a television broadcasting company which is to be reported separately in classification 4502.

WAC 296-17A-6618 Classification 6618.

6618-00 Parimutuel horse racing: Special horse racing account (used only by horse racing underwriter)

This classification may not be assigned to any account and no claims may be charged to it. This classification is solely for the collection of fees assessed on horse owner licenses. The horse racing commission collects the fees from horse owners and deposits the money into the special horse racing account to help fund workers' compensation coverage for injured workers. (Payment of this fee is mandatory, but does not extend coverage to owners. Owners may apply for individual coverage.) The owners' fees are based on the percentage of a horse or horses they own, up to a maximum of $150.00.

WAC 296-17A-6620 Classification 6620.

6620-00 Entertainers, N.O.C.

Applies to establishments or individuals providing entertainment of a strenuous nature for a fee, donation or free of charge. For classification purposes, strenuous entertainment includes activities such as, but not limited to, dancing, skating, gymnastics, or performing stunts.

This classification excludes actors, players, performers, entertainers, or musicians whose routines or performances are not of a physical or strenuous nature who are to be reported separately in classification 6605.

> ***Special note:*** Classifications 6620 and 6605 may be assigned to a single establishment provided the establishment maintains accurate records which distinguishes entertainers whose routines are of a physical and strenuous nature, from the routines which are not physical or strenuous. Care should be exercised when assigning this classification as the entertainers may be exempt from coverage as specified in RCW 51.12.020(9).

WAC 296-17A-6625 - Classification 6625

6625-00 Horse racing - Grooms and assistant trainers (major track)

(to be assigned only by the horse racing underwriter)

Applies to all licensed grooms and licensed assistant trainers employed by a licensed trainer. Coverage applies at a race track, and at a farm or training center. Duties anticipated in this classification include, but are not limited to:

- Cleaning stalls;
- Feeding and watering horses;
- Bandaging and applying tack;
- Applying topical dressings;
- Escorting horses to and from the track for racing;
- Entering horses to run;
- Saddling horses in the paddock for racing; and
- Supervising the other licensed employees of the trainer.

This classification excludes exercise riders, pony riders, and any other employee of the trainer.

Premiums are assessed based on each groom or assistant trainer employed in the coverage month, or on a per day basis. The daily rate is ten percent of the monthly rate. Premiums are paid monthly to the Washington horse racing commission.

If working at a farm or training center, coverage in this classification is limited to licensed duties only. Any other farm work must be covered in the appropriate agricultural classification.

Jockeys while racing are not included in this classification.

6625-01 Horse racing - Grooms and assistant trainers (nonprofit track)

(to be assigned only by the horse racing underwriter)

Applies to all licensed grooms and licensed assistant trainers employed by a licensed trainer. Coverage applies at a race track, and at a farm or training center. Duties anticipated in this classification include, but are not limited to:

- Cleaning stalls;
- Feeding and watering horses;
- Bandaging and applying tack;
- Applying topical dressings;
- Escorting horses to and from the track for racing;
- Entering horses to run;
- Saddling horses in the paddock for racing; and
- Supervising the other licensed employees of the trainer.

This classification excludes exercise riders, pony riders, and any other employee of the trainer.

Premiums are assessed based on each groom or assistant trainer employed in the coverage month, or on a per day basis. The daily rate is ten percent of the monthly rate. Premiums are paid monthly to the Washington horse racing commission.

If working at a farm or training center, coverage in this classification is limited to licensed duties only. Any other farm work must be covered in the appropriate agricultural classification.

Jockeys while racing are not included in this classification.

WAC 296-17A-6626 - Classification 6626

6626-00 Horse racing - Track (major track)

(to be assigned only by the horse racing underwriter)

Applies to licensed exercise riders, licensed pony riders and any other licensed employee employed by a licensed trainer and working at a Washington race track during the race track's licensed race meet and periods of training. Duties anticipated in this classification include, but are not limited to:

- Leading/escorting a horse around the track during morning training;
- Escorting a horse from the saddling paddock to the starting gate during the post parade; escorting the horse from the track to the stable area after the running of the race;
- Saddling a race horse prior to a morning workout;
- Riding a race horse on the track during morning conditioning from a jog to a full-speed workout;
- Unsaddling the race horse and cleaning tack used following the morning workout.

This classification excludes all grooms, assistant trainers, and excludes exercise riders and pony riders working off the grounds of a Washington race track.

Premiums to cover licensed exercise riders, pony riders, and any other employee working for a licensed trainer on the grounds of a Washington race track will be assessed on the number of horses, per day, in a month a licensed trainer has horses on the grounds. The number of horses will include all horses of the trainer on the grounds. Premiums will be paid at the end of each month, or before the trainer leaves the track taking his/her horses.

Jockeys while racing are not included in this classification.

6626-01 Horse racing - Track (nonprofit track)

(to be assigned only by the horse racing underwriter)

Applies to licensed exercise riders, licensed pony riders and any other licensed employee employed by a licensed trainer and working at a Washington race track during the race track's licensed race meet and periods of training. Duties anticipated in this classification include, but are not limited to:

- Leading/escorting a horse around the track during morning training;
- Escorting a horse from the saddling paddock to the starting gate during the post parade; escorting the horse from the track to the stable area after the running of the race;
- Saddling a race horse prior to a morning workout;
- Riding a race horse on the track during morning conditioning from a jog to a full-speed workout;
- Unsaddling the race horse and cleaning tack used following the morning workout.

This classification excludes all grooms, assistant trainers, and excludes exercise riders and pony riders working off the grounds of a Washington race track.

Premiums to cover licensed exercise riders, pony riders, and any other employee working for a licensed trainer on the grounds of a Washington race track will be assessed on the number of horses, per day, in a month a licensed trainer has horses on the grounds. The number of horses will include all horses of the trainer on the grounds. Premiums will be paid at the end of each month, or before the trainer leaves the track taking his/her horses.

Jockeys while racing are not included in this classification.

WAC 296-17A-6627 - Classification 6627

6627-00 Horse racing - Farm or training center

(to be assigned only by the horse racing underwriter)

Applies to licensed exercise riders and licensed pony riders employed by a licensed trainer and working off the grounds of a Washington race track, at a farm or training center, or at an out-of-state race track. Duties anticipated in this classification are licensed duties only and include, but are not limited to:

- Leading/escorting a horse around the farm or training center;
- Saddling a race horse prior to a workout;
- Riding a race horse on the farm or training center during conditioning from a jog to a full-speed workout;
- Unsaddling the race horse and cleaning tack used following the morning workout.

This classification excludes all grooms and assistant trainers, and excludes exercise riders and pony riders, and any other employee of a trainer working at a Washington race track.

Premiums will be based on the number of employees, per day, multiplied by the number of days in the month the trainer reports the employee working. Trainers must report the anticipated work days and hours of work each day at the start of the month.

If working at a farm or training center, coverage in this classification is limited to licensed duties only. Any other farm work must be covered in the appropriate agricultural classification.

Jockeys while racing are not included in this classification.

WAC 296-17A-6704 Classification 6704.

6704-00 Parking lot operations

Applies to establishments engaged in operating parking lots for the temporary parking of customer vehicles in uncovered spaces. Work contemplated by this classification includes, but is not limited to, checking customers in and out, collecting fees, parking customers vehicles at check-in and returning them to customer upon check-out, patrolling and monitoring the area for security purposes, and providing shuttle service in connection with parking lot operations. Parking lot operations subject to this classification do not provide service to the automobiles.

This classification excludes parking/storage garages which are to be reported separately in classification 3406.

WAC 296-17A-6705 Classification 6705.

6705-00 Ski facilities

Applies to establishments engaged in operating facilities for all types of skiing such as downhill or cross country. Work contemplated by this classification includes, but is not limited to, parking attendants, operation of artificial snow making machines, ski tows and lifts, ski patrols, ski instruction, conducting excursions, trail grooming, and snow compacting when performed by employees of an employer subject to this classification. This classification also applies to establishments that operate facilities for other similar recreational activities such as snow tubing, windboard sailing, and snowmobiling.

This classification excludes ski rental and sales operations which are to be reported separately in classification 6309; overnight lodging facilities which are to be reported separately in classification 4905; food and beverage services which are to be reported separately in classification 3905; ski instructors who are to be reported separately in classification 6705-04 and ticket sales and collection personnel who work exclusively in an office environment or ticket sales booth and have no other duties in or about the employer's premises who may be reported separately in classification 4904.

6705-03 Excursions - Outdoor recreational, N.O.C.

Applies to establishments engaged in providing outdoor recreational excursions and guide services that are not covered by another classification (N.O.C.). Outdoor excursions include, but are not limited to, fishing, hunting, hiking, horseback riding, backpacking, mountain climbing, camping, river rides, white water rafting, and teaching survival skills. Employees of employers subject to this classification will routinely include course instructors and guides who conduct excursions. Work contemplated by this classification may include, but not be limited to, accompanying customers on excursions, teaching first aid, survival skills, hygiene, navigation and other courses in connection with outdoor activities, and maintaining equipment.

This classification excludes snow skiing excursions or wind board sailing instruction which are to be reported separately in classification 6705-04.

6705-04 Ski instructors

Applies to establishments who are engaged in providing instruction only in snow/water skiing, surf boarding, sailing and wind sail boarding. Work contemplated by this classification includes, but is not limited to, providing appropriate equipment (skis, snowboards, canoes, etc.) maintaining the equipment, and teaching the technique. This classification excludes establishments that provide the full scope of ski resort services, with or without ski instructors, which are to be reported separately in classification 6705-00 subject to all appropriate exclusions, and the operation of any other full service resort or campground, with or without instructors, which is to be reported separately as applicable.

6705-05 Ski patrols

Applies to establishments engaged in providing ski patrolling services only. Work contemplated by this classification includes, but is not limited to, routine surveillance of a ski facility to ensure safe conditions and sufficient snow cover, encouraging safe use of the facility by patrons, and conducting search and rescue for lost or injured skiers either by contract with a ski resort or on an on-call basis in an emergency. This classification excludes establishments that provide the full scope of ski resort services, with or without a ski patrol, which are to be reported separately in classification 6705-00.

WAC 296-17A-6706 Classification 6706.

6706-01 Athletic teams: Care of teams and equipment, operation of premises

Applies to employees of athletic teams who are engaged in the care of the team, its equipment, playing field/stadium/arena, and the operation of the premises it owns/leases to house their organization. Work contemplated by this classification includes, but is not limited to, trainers, laundry workers, janitors, stadium lighting and sound, ushers, security, parking attendants, and maintenance of a clubhouse/locker room and grounds when performed by employees of an employer subject to this classification.

This classification excludes players, coaches, managers, referees, and umpires who are to be reported separately in classifications 6707, 6809, or 7102 as applicable; management and maintenance of the stadium/arena by an owner or contractor which is to be reported separately in classification 4910; and ticket sales and ticket takers who work exclusively in an office environment, ticket sales booth or entrances and have no other duties in or about the employer's premises who may be reported separately in classification 4904.

WAC 296-17A-6707 Classification 6707.

6707-00 Football teams, N.O.C.

Contact sports, N.O.C.

Applies to players, coaches, referees, and managers employed by a professional football team that is not a member of the National Football League (NFL) and professional wrestlers, roller derbies, and professional martial arts competitors and their managers, coaches and referees.

This classification excludes employees engaged in caring for the team and equipment, the care and operation of the playing field/stadium and care of the facility in which the team organization is housed who are to be reported separately in classification 6706, and officials of community or school amateur sporting events are to be reported separately in classification 6103.

> ***Special note***: Teams that are members of the NFL, including players, coaches, referees, and managers, are to be reported separately in classification 7102.

6707-01 Hockey teams

Applies to players, coaches, referees, and managers employed by a professional hockey team.

This classification excludes employees engaged in caring for the team and equipment, the care and operation of the arena/stadium, and care of the facility in which the team organization is housed who are to be reported separately in classification 6706 and officials of community or school amateur sporting events are to be reported separately in classification 6103.

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 the classification that is 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:

- Maintenance of a racing motor vehicle and/or pit crew operations which 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 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.

WAC 296-17A-6709 Classification 6709.

6709-00 Sheltered workshops

Applies to persons who are disabled, and to developmentally disabled persons who are enrolled as employees of sheltered workshops. Classification 6709-00 applies regardless of the type of work performed. This classification also applies to all staff who operate sheltered workshops, even if the sheltered workshop also operates a work activity center, and to all staff who operate work activity centers.

This classification excludes persons who are most severely disabled, and developmentally disabled persons enrolled in work activity centers who are to be reported separately in classification 7309.

> ***Special note:*** Sheltered workshops may also operate a work activity center at the same location or at a separate site.

WAC 296-17A-6801 Classification 6801.

6801-00 Scheduled airlines - Flight crews

Applies to members of flight crews employed by establishments operating scheduled airlines. A scheduled airline will have published fares, definite dates, routes, and times for plane departures and arrivals. Flight crews include, but are not limited to, pilots, copilots, navigators and flight attendants.

This classification excludes ground crew operations and ticket sellers who handle baggage who are to be reported separately in classification 6802 and clerical, information, reservation clerks and ticket sellers with no other duties who may be reported separately in classification 4904.

6801-01 Hot air balloon - Flight crew

Applies to members of flight crews employed by establishments operating hot air balloon rides.

This classification excludes ground crew operations which are to be reported separately in classification 6802.

WAC 296-17A-6802 Classification 6802.

6802-00 Airlines, scheduled - Ground crew operations

Applies to all ground crew employees of establishments operating scheduled airlines. A scheduled airline will have published fares, definite dates, routes, and times for plane departures and arrivals. Ground crew operations include, but are not limited to, all baggage handlers, ticket sellers who handle baggage and maintenance of the aircraft.

This classification excludes members of the flight crew who are to be reported separately in classification 6801 and ticket sellers, information and reservation clerks and clerical personnel with no other duties who may be reported separately in classification 4904.

6802-01 Hot air balloon - Ground crew operations

Applies to ground crew operations of establishments operating hot air balloon rides. Duties include but are not limited to preparing the balloon for flight, hooking the gondola to the balloon and handling the tether lines.

This classification excludes members of the flying crew who are to be reported separately in classification 6801.

WAC 296-17A-6803 Classification 6803.

6803-01 Flight instruction

Applies to flight instructors employed by establishments who provide flight instruction services. This classification applies only to the pilot operating or overseeing the aircraft during the flight lesson.

This classification excludes classroom flight instruction which is to be reported separately in classification 6103 and ground crew operations which are to be reported separately in classification 6804.

6803-02 Private aircraft - Transportation of personnel in connection with the employer's business

Applies to members of a flight crew who operate private aircraft owned by a business and used for the transportation of company personnel in connection with the company's business. Aircraft operation is subject to the general exclusion section of the general rules which allows all other hours worked by these same personnel to be reported separately in the applicable classification.

This classification excludes ground crew operations which are to be reported separately in classification 6804.

6803-04 Aircraft operations, N.O.C. and nonscheduled airlines Flight crews

Applies to members of the flight crew for aircraft operations not covered by another classification (N.O.C.) and flight crews employed by an employer operating a nonscheduled airline. Nonscheduled airlines, such as a charter service, do not have definite dates, routes, and times for departures and arrivals but make their services available to the public as needed. Operations not covered by another classification could include, but not be limited to, an aircraft used for skywriting/advertising, helicopter-assisted hoisting of large or heavy objects in connection with construction projects and helicopter-assisted removal of logs from a logging side.

This classification excludes ground crew operations which are to be reported separately in classification 6804; establishments engaged in aerial spraying, seeding, crop dusting, and firefighting which are to be reported separately in classification 6903; logging ground crews of a helicopter logging operation which are to be reported separately in classification 5001; and clerical and ticket sellers with no other duties which may be reported separately in classification 4904.

WAC 296-17A-6804 Classification 6804.

6804-00 Airport operations

Applies to establishments engaged in operating airports. This classification includes work such as, but not limited to, control tower operations, information clerks located at the airport, baggage handlers who load/unload planes, maintenance and janitorial personnel, porters (skycaps), security personnel, fuel attendants and fire department personnel.

This classification excludes clerical personnel and ticket sellers with no other duties who may be reported separately in classification 4904.

6804-01 Aircraft ground crew operations, N.O.C.

Applies to ground crew operations of employers with aircraft operations not covered by another classification (N.O.C.). This classification includes work such as, but not limited to, baggage/cargo handlers, mechanics, fuel handlers, and ticket sellers who also handle baggage.

This classification excludes all members of the flying crew who are to be reported separately in classification 6803 and clerical and ticket sellers with no other duties who may be reported separately in classification 4904.

6804-02 Aircraft companies, sales or service agencies Including aircraft sales personnel

Applies to establishments engaged as aircraft sales, rental or service agencies. This classification includes work such as, but not limited to, aircraft mechanical work, fueling aircraft, repair of electronic equipment in the airplane and personnel engaged in the sales/rental of aircraft including the routine preparation and maintenance.

This classification excludes in-flight demonstration of aircraft which is to be reported separately in classification 6803.

6804-03 Airlines, nonscheduled Ground crew operations

Applies to all ground crew employees of establishments operating nonscheduled airlines. Ground crew operations include, but are not limited to, all baggage handlers, ticket sellers who handle baggage and maintenance of the aircraft.

This classification excludes members of the flight crew who are to be reported separately in classification 6803 and clerical and ticket sellers with no other duties who may be reported separately in classification 4904.

6804-04 Aircraft: Remanufacture, rebuild, modification, conversion, or repair

Applies to establishments engaged in remanufacturing, rebuilding, modifying, converting or repairing aircraft, such as airplanes and helicopters, but that are not the original manufacture of the aircraft. These types of businesses are usually located adjacent to airports. Remanufacturing or rebuilding usually consists of taking a plane apart and replacing parts such as, but not limited to, exterior sheet metal, the frame, engines, windshields, landing gears and remodeling the inside of the aircraft. Modifying or converting an aircraft includes, but is not limited to, installation of conversion kits which convert an aircraft from gas power to turbine power, installation of larger fuel tanks to increase the range of the aircraft, and installation of more efficient engines. This classification includes the fabrication of component parts when performed by an employer subject to this classification, and the assembly of aircraft kits for a customer.

This classification excludes establishments engaged in the original manufacture of the aircraft and establishments engaged in the manufacture of aircraft component parts which are to be reported separately in the applicable classification, and all flight testing of the aircraft which is to be reported separately in classification 6803.

WAC 296-17A-6809 Classification 6809.

6809-00 Baseball teams Professional

Applies to players, umpires, coaches, and managers employed by a professional baseball team.

This classification excludes employees engaged in caring for the team and equipment, the care and operation of the playing field/stadium, and care of the facility in which the team organization is housed who are to be reported separately in classification 6706 and officials of community or school amateur sporting events who are to be reported separately in classification 6103.

6809-01 Basketball teams Professional

Applies to players, coaches, managers, and referees employed by a professional basketball team.

This classification excludes employees engaged in caring for the team and equipment, the care and operation of the arena/stadium, and care of the facility in which the team organization is housed who are to be reported separately in classification 6706 and officials of community or school amateur sporting events who are to be reported separately in classification 6103.

6809-02 Soccer teams Professional

Noncontact sports, N.O.C.

Applies to players, coaches, managers, and referees employed by a professional soccer team or noncontact sports teams that are not covered by another classification (N.O.C.).

This classification excludes employees engaged in caring for the team and equipment, the care and operation of the playing fields/stadium, and care of the facility in which the team organization is housed who are to be reported separately in classification 6706 and officials of community or school amateur sporting events who are to be reported separately in classification 6103.

WAC 296-17A-6901 Classification 6901.

6901-00 Volunteers

Applies to the medical aid coverage for volunteers of state agencies, municipal corporations, political subdivisions, or private nonprofit charitable organizations. Medical aid coverage is mandatory for volunteers of state agencies. Medical aid coverage is optional for volunteers of city, county, town, special district, municipal corporations, political subdivisions, or nonprofit charitable organizations.

This classification excludes student volunteers of private sector employers who are to be reported separately in classification 6901-01; volunteer law enforcement officers of cities, towns, counties and taxing districts for whom medical aid only coverage has been elected who are to be reported separately in classification 6906;

WAC 296-17A-6901 Classification 6901 (Cont)

and volunteer law enforcement officers of cities, towns, counties, or Native American tribal councils for whom full coverage has been elected who are to be reported separately in classification 6905.

> ***Special note:*** To elect coverage for volunteers, employers or charitable organizations must submit a completed Application for Optional Coverage to the department. Conditions of coverage are outlined on the application. State Fund workers' compensation is not provided to volunteer firemen covered by chapter 41.24 RCW and emergency services workers covered by chapter 38.52 RCW.

6901-01 Student volunteers

Applies to the medical aid coverage for student volunteers. Medical aid coverage is optional for student volunteers. A student volunteer is defined as a student who is enrolled in a public school (kindergarten level through grade 12), is participating as a volunteer in a program authorized or sponsored by the public school to provide work-based learning experiences, and who receives no wages for their volunteer services. Maintenance and reimbursement for actual expenses incurred in performing assigned duties are not considered wages.

This classification excludes volunteer workers for state agencies, local government agencies and private nonprofit charitable organizations who are to be reported separately in classification 6901-00; volunteer law enforcement officers of cities, towns, counties and taxing districts for whom medical aid only coverage has been elected who are to be reported separately in classification 6906; and volunteer law enforcement officers of cities, towns, counties, or Native American tribal councils for whom full coverage has been elected who are to be reported separately in classification 6905.

> ***Special note:*** To elect coverage for student volunteers, employers or charitable organizations must submit a completed Application for Optional Coverage to the department. Conditions of coverage are outlined on the application. State Fund workers' compensation is not provided to volunteer firemen covered by chapter 41.24 RCW and emergency services workers covered by chapter 38.52 RCW.

WAC 296-17A-6902 Classification 6902.

6902-02 Logging road: Construction or maintenance

Applies to the construction or maintenance of logging roads. For purposes of this classification logging roads are roads for which the basic use is to provide access into a timber or forest area and for the transporting of logs out of the area by truck. This classification includes roads constructed on public or private land in connection with timber sales or logging, such as roads being constructed in accordance with the State Department of Natural Resources or the United States Forest Service timber sales. Logging roads contemplated by this classification are typically cleared and graded with a bulldozer and then paved with gravel, crushed rock, or large stones. Logging roads are generally engineered to support the weight of logging equipment and trucks but not necessarily to handle speeds and volume of nonlogging traffic. As a rule, these roads are not surfaced with asphalt or paved with concrete. Classification 6902 includes log road maintenance which is limited to keeping the road bed in good repair such as regrading and fill to repair washouts and ruts.

This classification excludes the felling of timber, bucking and delimbing of all trees in the proposed roadway or adjacent shoulder and all other logging activities which are to be reported separately in classification 5001; all excavation, land clearing or grading as a part of roadway construction not in connection with a logging road which is to be reported separately in classification 0101; construction of asphalt roads which is to be reported separately in classification 0210; construction of concrete roads which is to be reported separately in classification 0214; mechanical roadside brushing or machine application of chemicals which is to be reported separately in classification 5006; and permanent shop or yard operations which are to be reported separately in classification 5206 provided the conditions of WAC 296-17-675 have been met.

6902-03 Logging railroad: Construction or maintenance

Applies to the construction or maintenance of logging railroads. For purposes of this classification logging railroads are side tracks and spurs which feed into existing railroad main lines. Log trucks haul logs from the cutting site to the logging railroad where they are loaded onto the logging railroad cars and transported to the main line. This classification includes railroads constructed on public or private land in connection with timber sales or logging, such as roads being constructed in accordance with the State Department of Natural Resources or the United States Forest Service timber sales. The construction includes clearing and grading with use of a bulldozer; laying dirt, rock and ballast; laying ties and track; and installing crossover frogs, switches, switch stands, switch mechanisms and crossing planks as needed. This classification also includes log railroad maintenance which is limited to keeping the railroad line operational.

This classification excludes the falling of timber, bucking and delimbing of all trees in the proposed roadway or adjacent shoulder, and all other logging activities which are to be reported separately in classification 5001; the construction of railroad lines not in connection with a logging railroad which is to be reported separately in classification 0101; construction of logging roads which is to be reported separately in classification 6902-02; and maintenance and storage of equipment and material at a permanent yard or shop which is to be reported separately in classification 5206 provided the conditions of WAC 296-17-675 have been met.

WAC 296-17A-6903 Classification 6903.

6903-03 Aerial spraying, seeding, crop dusting, or firefighting

Applies to the flying crew of establishments engaged in aerial spraying, seeding, crop dusting, and firefighting, which involves the low altitude release of agricultural chemicals, seeds, water, or fire retardant compound.

This classification excludes aircraft ground crew operations which are to be reported separately in classification 6804.

WAC 296-17A-6904 Classification 6904.

6904-00 Salaried firefighters of cities or towns

Applies to salaried firefighters of cities and towns. Firefighters respond to fire alarms and other emergencies, control and extinguish fires, protect lives and property, and maintain firefighting equipment, administer first aid and artificial respiration to injured persons and those overcome by fire and smoke. They may inspect buildings for fire hazards and compliance with fire prevention ordinances and may issue citations to building owners listing the fire regulation violations to be corrected. This classification includes paramedics employed by fire departments.

See classifications 0803, 1301, 1507, 6901, 6905, and 6906 for other city or town operations.

> ***Special note:*** State Fund workers' compensation is not provided to volunteer firemen covered by chapter 41.24 RCW and emergency services workers covered by chapter 38.52 RCW.

6904-01 Salaried firefighters of counties and taxing districts

Applies to salaried firefighters of counties and taxing districts. Firefighters respond to fire alarms and other emergencies, control and extinguish fires, protect lives and property, and maintain firefighting equipment, administer first aid and artificial respiration to injured persons and those overcome by fire and smoke. They may inspect buildings for fire hazards and compliance with fire prevention ordinances and may issue citations to building owners listing the fire regulation violations to be corrected. This classification includes paramedics employed by fire departments.

See classifications 1301, 1501, 1507, 6901, 6905, and 6906 for other county and taxing district operations.

> ***Special note:*** State Fund workers' compensation is not provided to volunteer firemen covered by chapter 41.24 RCW and emergency services workers covered by chapter 38.52 RCW.

WAC 296-17A-6905 Classification 6905.

6905-00 Salaried law enforcement officers of cities and towns; Volunteer law enforcement officers, N.O.C.: Full coverage

Applies to salaried law enforcement officers of cities and towns and to volunteer law enforcement officers of cities and towns who are not otherwise classified (N.O.C.) for whom full coverage is elected. Duties of law enforcement officers include, but are not limited to, directing traffic, patrolling by motor vehicle, motorcycle, bicycle, or on foot or horseback, preventing crimes, investigating disturbances of the peace, arresting violators, conducting criminal investigations, giving first aid, and guarding persons detained at the police station.

This classification excludes volunteer law enforcement officers for whom the city or town has elected medical aid benefits only who are to be reported separately in classification 6906.

See classifications 0803, 1301, 1404, 1501, 5305, 6901, and 6904, and for other city or town operations.

> ***Special note:*** This coverage is optional for volunteer law enforcement officers. To elect this coverage, the city or town must submit a completed Application for Optional Coverage to the department. Conditions of coverage are outlined on the application. If coverage is provided, all volunteer law enforcement officers must be included.

6905-01 Salaried law enforcement officers of counties and taxing districts; Volunteer law enforcement officers, N.O.C.: Full coverage

Applies to salaried law enforcement officers of counties and taxing districts and to volunteer law enforcement officers of counties and taxing districts who are not otherwise classified (N.O.C.) for whom full coverage is elected. Duties of law enforcement officers include, but are not limited to, directing traffic, patrolling by motor vehicle, motorcycle, bicycle, or on foot or horseback, preventing crimes, investigating disturbances of the peace, arresting violators, conducting criminal investigations, giving first aid, and guarding persons detained at the police station.

This classification excludes volunteer law enforcement officers for whom the county or taxing district has elected medical aid benefits only who are to be reported separately in classification 6906.

See classifications 1301, 1404, 1501, 5305, 6901 and 6904, and for other city or town operations.

> ***Special note:*** This coverage is optional for volunteer law enforcement officers. To elect this coverage, the county or taxing district must submit a completed Application for Optional Coverage to the department. Conditions of coverage are outlined on the application. If coverage is provided, all volunteer law enforcement officers must be included.

6905-02 Salaried law enforcement officers of Native American tribal councils; Volunteer law enforcement officers, N.O.C.: Full coverage

Applies to salaried law enforcement officers of Native American tribal councils and to volunteer law enforcement officers of Native American tribal councils who are not otherwise classified (N.O.C.) for whom full coverage is elected. Duties of law enforcement officers include, but are not limited to, directing traffic, patrolling by motor vehicle, motorcycle, bicycle, or on foot or horseback, preventing crimes, investigating disturbances of the peace, arresting violators, conducting criminal investigations, giving first aid, and guarding persons detained at the police station.

This classification excludes volunteer law enforcement officers for whom the Native American tribal council has elected medical aid benefits only who are to be reported separately in classification 6906.

> ***Special note:*** This coverage is optional for volunteer law enforcement officers. To elect this coverage, the Native American tribal council must submit a completed Application for Optional Coverage to the department. Conditions of coverage are outlined on the application. If coverage is provided, all volunteer law enforcement officers must be included.

WAC 296-17A-6906 Classification 6906.

6906-00 Volunteer law enforcement officers of cities and towns Medical aid only

Applies to medical aid coverage for volunteer law enforcement officers of cities and towns for whom the cities or towns have elected coverage. Duties of law enforcement officers include, but are not limited to, directing traffic, patrolling by motor vehicle, motorcycle, bicycle, or on foot or horseback, preventing crimes, investigating disturbances of the peace, arresting violators, conducting criminal investigations, giving first aid, and guarding persons detained at the police station.

This classification excludes salaried law enforcement officers and volunteer law enforcement officers for whom the cities or towns have elected full coverage who are to be reported separately in classification 6905.

See classifications 0803, 1301, 1507, 5305, 6901, 6904, and 6905 for other city or town operations.

> ***Special note:*** This coverage is optional for volunteer law enforcement officers. To elect coverage for volunteer law enforcement officers, the city or town must submit a completed Application for Optional Coverage to the department. Conditions of coverage are outlined on the application. If coverage is provided, all law enforcement officers must be included.

6906-01 Volunteer law enforcement officers of counties, taxing districts and Native American tribal councils Medical aid only

Applies to medical aid coverage for volunteer law enforcement officers of counties, taxing districts and Native American tribal councils for whom the counties, taxing districts or Native American tribal councils have elected coverage. Duties of law enforcement officers include, but are not limited to, directing traffic, patrolling by motor vehicle, motorcycle, bicycle, or on foot or horseback, preventing crimes, investigating disturbances of the peace, arresting violators, conducting criminal investigations, giving first aid, and guarding persons detained at the police station.

This classification excludes salaried law enforcement officers and volunteer law enforcement officers for whom the counties, taxing districts or Native American tribal councils have elected full coverage, who are to be reported separately in classification 6905. See classifications 1301, 1501, 1507, 5306, 6901, 6904, and 6905 for other county or taxing district operations.

> ***Special note:*** This coverage is optional for volunteer law enforcement officers. To elect coverage for volunteer law enforcement officers, the counties, taxing districts or Native American tribal councils must submit a completed Application for Optional Coverage to the department. Conditions of coverage are outlined on the application. If coverage is provided, all law enforcement officers must be included.

6906-02 Volunteer law enforcement officers of state agencies Medical aid only

Applies to medical aid coverage for volunteer law enforcement officers of state agencies for whom the state agencies have elected coverage. Duties of law enforcement officers include, but are not limited to, directing traffic, patrolling by motor vehicle, motorcycle, bicycle, or on foot or horseback, preventing crimes, investigating disturbances of the peace, arresting violators, conducting criminal investigations, giving first aid, and guarding persons detained at the police station.

This classification excludes salaried law enforcement officers and volunteer law enforcement officers for whom the state agencies have elected full coverage who are to be reported separately in classification 7103.

See classifications 4902, 4906, 5307, 7103, and 7201 for other state government operations.

> ***Special note:*** This coverage is optional for volunteer law enforcement officers. To elect coverage for volunteer law enforcement officers, the state agencies must submit a completed Application for Optional Coverage to the department. Conditions of coverage are outlined on the application. If coverage is provided, all law enforcement officers must be included.

WAC 296-17A-6907 Classification 6907.

6907-01 Household furnishings moving and storage

Applies to establishments engaged in interstate and/or intrastate moving and/or storage of household furnishings. Work contemplated by this classification includes packing and unpacking, loading and unloading of household goods, transportation from one residence to another, and temporary storage of household goods in a warehouse. This classification includes the moving van drivers, packing personnel, laborers who assist in the loading and unloading operations, warehouse employees and truck mechanics.

This classification excludes intrastate and/or interstate delivery of nonhousehold furnishings which are to be reported separately in either classification 1101 or 1102, as applicable, and nonhousehold furnishing warehouses, which are to be reported separately in the appropriate warehouse classification.

> ***Special note:*** Establishments subject to this classification are to report actual hours worked for each driver. However, the hours are to be capped at 520 hours per driver per quarter. Detailed information can be found in the general audit rule covering the trucking industry and in RCW 51.12.095.

WAC 296-17A-6908 Classification 6908.

6908-02 Lightweight paper products, N.O.C.: Manufacturing

Applies to establishments engaged in the manufacture of lightweight paper products not otherwise classified (N.O.C.), such as, but not limited to, carbon paper, crepe paper, blue print paper, computer paper, calculation tape, note pad, file folder, envelope, stationery, and typewriter ribbon. Materials include, but are not limited to, file folder or stationery-weight paper, glue, string, clasps, coating liquids and ink. Machinery includes, but is not limited to, sheeters, slitters, die cutters or other cutting equipment, printing presses, folding, punching and drilling machines, glue applicators, trimmers, winders/rewinders, embossers, packaging machinery, balers, shredders and forklifts.

This classification excludes establishments engaged in the manufacture of paper, which are to be reported separately in classification 2401.

> ***Special note:*** This classification includes establishments engaged as "paper rewinders or paper converters." These businesses purchase large rolls of premanufactured paper from outside sources, then cut, rewind, or "remanufacture" them into smaller or narrower rolls. They sometimes refer to themselves as "paper wholesalers," but they are performing more "manufacturing" work than what is allowed in classification 6407 for wholesale stores. The machinery used for this type of cutting and rewinding is the same as that used by manufacturers of the types of goods mentioned above, who also cut, wind and rewind paper from large rolls onto smaller rolls.

6908-03 Paper bag, movers packing pads, and wallpaper: Manufacturing

Applies to establishments engaged in the manufacture of paper products such as, but not limited to, paper bags of all sizes, movers packing pads, wrapping paper and wallpaper. Raw materials include, but are not limited to, paper, glue, string, ink, foam or bubble plastic, plastic wrap and tape. Machinery includes, but is not limited to, bag making machines, slitters, die cutters or other cutting machinery, perforating or embossing machines, glue applicators, printing presses, winders/rewinders, packaging machines, shredders, balers, forklifts and sewing machines which are used to sew tape across the tops of bags that package bulk goods.

This classification excludes establishments engaged in the manufacture of paper, pulp or wood fiber, corrugated boxes or other heavy-grade paper products, or corrugating, laminating, oiling or coating paper, which are to be reported separately in classification 2401; establishments engaged in the manufacture of plastic bags which are to be reported separately in classification 3510 and establishments engaged in the manufacture of abrasive cloth or paper (emery cloth/sandpaper) and textile bags or sacks, which are to be reported separately in classifications 3708 or 3802 as applicable.

6908-05 Paper box Noncorrugated: Manufacturing

Applies to establishments engaged in the manufacture of boxes, or partitions for boxes, from lightweight, noncorrugated cardboard. Boxes contemplated by classification package goods such as, but not limited to, clothing or other soft goods, prepared foods, wine, cigars, stationery and games. Materials include, but are not limited to, cardboard (chipboard), glue, staples, tape, resins, ink and plastic film. Machinery includes, but is not limited to, box-making machines, sheeters, slitters, slotters, winders and rewinders, printing presses, cutting machines, laminators, bundlers, unitizers, balers, shredders and forklifts.

This classification excludes establishments engaged in the manufacture of paper, pulp or wood fiber, corrugated boxes or other heavy-grade paper products, or corrugating, laminating, oiling or coating paper, which are to be reported separately in classification 2401.

6908-06 Single or double-ply paper products: Manufacturing

Applies to establishments engaged in the manufacture of single or double-ply paper products such as, but not limited to, surgical gowns, towels, napkins, table or shelf covers, florist papers, tissue and shredded or crimped packing material. Some of the items made in this classification are primarily hand-made. Raw materials include, but are not limited to, single or double-ply paper, tape, glue, plastic or cellophane lining. Machinery includes, but is not limited to, winders and rewinders, folding machines, cutting tables, paper-crimping machinery, gluing machines and forklifts.

This classification excludes establishments engaged in the manufacture of paper, which are to be reported separately in classification 2401.

WAC 296-17A-6909 Classification 6909.

6909-00 Laboratories Analytical, testing, or quality control for others

Applies to establishments engaged in operating laboratories which provide analytical, testing, and quality control services. This classification includes laboratories that experiment and provide a variety of tests and analysis for other customers' products and/or materials. Generally, the employees include chemists, engineers and other scientists and research aides who use a variety of chemicals and sophisticated scientific equipment and machinery for the testing and analysis process. This classification includes the quality control inspection of fish and agricultural products. Work may be performed at the laboratory or at the customer's location.

This classification excludes outside X raying and drilling which is to be reported separately in the classification applicable to the X raying or drilling being performed.

> ***Special note:*** This classification does not apply to establishments that operate a laboratory in connection with testing or inspecting their own products/materials, which is to be included in the basic classification applicable to the business. For example, a laboratory to test and analyze the assembled fly rod or the composition of the graphite rod when operated by a fly rod manufacturer, is included within classification 3510.

6909-02 Laboratories: Medical

Applies to establishments engaged in operating medical laboratories. Services include, but are not limited to, providing data on which to base decisions concerning the detection, diagnosis and treatment of disease and to evaluate a patient's response to treatment. Laboratory personnel perform analytical tests on the tissues and fluids of the human body, detect parasites, bacteria, viruses, drugs, and poisons; and interpret cell and tissue abnormalities. This classification includes employment-related drug testing for others.

> ***Special note***: This classification does not apply to establishments that operate a laboratory in connection with testing or analyzing services, which is to be included in the basic classification applicable to the business. For example, a hospital which also operates a laboratory as part of their medical facility to provide an analysis of patient tests and samples is included within classification 6105.

6909-03 Blood banks

Applies to establishments engaged in operating blood banks. Generally, these types of facilities allow individuals to come in and donate, save, or sell their blood for a fee. Medical and laboratory personnel perform routine laboratory tasks including extracting blood from individuals, testing and analyzing blood, processing whole blood and blood components, and storing blood in refrigerated storage rooms. This classification also includes services offered by bloodmobiles.

> ***Special note:*** This classification does not apply to establishments that operate a laboratory in connection with testing or analyzing services which is to be included in the basic classification applicable to the business. For example, a hospital which also operates a laboratory as part of their medical facility to provide an analysis of patient tests and samples is included within classification 6105.

6909-22 Laboratories: Assaying

Applies to establishments engaged in operating assaying laboratories which examine, test, and analyze the quantitative or qualitative substance of material such as a metal, ore or drug. This classification includes a variety of laboratories who experiment and provide tests and analysis of products and/or materials including specialty laboratories such as, but not limited to, chemical, drugs, food products, rock formation and minerals, fossils and bones, and soil and toxic materials. Generally, the employees include chemists, engineers, and other scientists and research aides who use a variety of chemical and sophisticated equipment and machinery for the testing and analysis process.

> ***Special note:*** This classification does not apply to establishments that operate a laboratory in connection with testing or inspecting their own products/materials which is to be assigned to the basic classification applicable to the business. For example, a mining operation which also operates a laboratory to determine the composition of rock and minerals excavated from the mine is included as part of the mining classification.

WAC 296-17A-7002 Classification 7002.

7002-00 Department of Energy contract

Applies to establishments that have contracted with the department of energy at DOE's nuclear facilities within the state of Washington to operate, construct or service the nuclear site. At present, the only site covered by this contract is at Richland. These contractors can be identified by the assignment of account number 000,100-xx with each contractor given a separate subaccount. The coverage provided by this classification is usually for the possibility of workers being exposed to nuclear radiation although the coverage applies to any type of on-the-job injury. Benefits for injured workers covered under this contract are paid from a special fund which DOE pays into to cover all industrial insurance and medical aid payments made to or in behalf of the injured workers and/or their beneficiaries. The premium paid by the contractors to labor and industries is limited to the supplemental pension premium assessment.

> ***Special note:*** This classification is used to administer the DOE contract and collect supplemental pension fund premiums.

WAC 296-17A-7100 Classification 7100.

7100-00 Exempt limited liability company members, N.O.C.

Applies to members of a limited liability company exempt from mandatory coverage under RCW 51.12.020(13) who have elected optional coverage, and perform only administrative, clerical and outside sale duties. Any LLC member electing optional coverage who performs duties directly related to the operational activities of the company must be reported in the basic classification applicable to the work being performed.

> ***Special note:*** Under no circumstances is classification 4904 to be assigned to any exempt member of a limited liability company. Any member of a limited liability company who has elected optional coverage and is engaged exclusively in outside sales is to be reported separately in classification 6303.

WAC 296-17A-7101 Classification 7101.

7101-00 Corporate officers, N.O.C.

Applies to executive officers of a corporation who are not covered by another classification (N.O.C.) and who have elected optional coverage. To qualify for this classification, a corporate officer must own stock in the corporation, be elected and empowered in accordance with the articles or bylaws of incorporation, serve on the board of directors, and perform only administrative, clerical or outside sales duties. Any officer who performs any duties directly related to the operational activities of the corporation must be reported in the basic classification applicable to the work being performed. Typical titles of executive officers include chairman, president, vice president, secretary and treasurer.

> ***Special note:*** Under no circumstances will classification 4904 be assigned to an executive officer. Any officer engaged exclusively in outside sales is to be reported separately in classification 6303. Executive officers are exempt from mandatory coverage if the conditions of RCW 51.12.020(8) have been met; however, they may elect optional coverage.

WAC 296-17A-7102 Classification 7102.

7102-00 Football teams NFL

Applies to players, referees, coaches and managers employed by a professional football team that is a member of the National Football League (NFL).

This classification excludes employees engaged in caring for the team and equipment, the care and operation of the playing field/stadium, and care of the facility in which the team organization is housed who are to be reported separately in classification 6706; officials of community or school amateur sporting events who are to be reported separately in classification 6103; and professional football teams that are not members of the NFL which are to be reported separately in classification 6707.

WAC 296-17A-7103 Classification 7103.

7103-00 State government Law enforcement officers, N.O.C.

Applies to any state employees, including administrative employees, who have law enforcement powers such as, but not limited to, authority to arrest or to preserve order, and who are not covered by another classification (N.O.C.). State agencies assigned this classification include, but are not limited to, department of agriculture, department of natural resources, utility and transportation commission, Washington state gambling commission, Washington state liquor control board, and the Washington state parks and recreation commission.

This classification excludes any state employees N.O.C. who do not have law enforcement powers who are to be reported separately in the classification applicable to work performed.

See classifications 4902, 4906, 5307, and 7201 for other state government operations.

7103-01 State government Law enforcement officers State patrol

Applies to employees of the Washington state patrol, including administrative employees, who have law enforcement powers such as, but not limited to, authority to arrest or to preserve order.

This classification excludes any state patrol employees who do not have law enforcement powers who are to e reported separately in the classification applicable to work performed.

See classifications 4902, 4906, 5307, and 7201 for other state government operations.

7103-03 State government Law enforcement officers Guards or correctional officers

Applies to employees of the department of corrections, including administrative employees, who have law enforcement powers such as, but not limited to, authority to arrest or to preserve order.

This classification excludes any department of corrections employees who do not have law enforcement powers who are to be reported separately in the classification applicable to work performed.

See classifications 4902, 4906, 5307, and 7201 for other state government operations.

7103-05 State government Law enforcement officers Lottery officers

Applies to employees of the lottery commission, including administrative employees, who have law enforcement powers such as, but not limited to, authority to arrest or to preserve order.

This classification excludes any lottery commission employees who do not have law enforcement powers who are to be reported separately in the classification applicable to work performed.

See classifications 4902, 4906, 5307, and 7201 for other state government operations.

7103-06 State government Law enforcement officers Fish and wildlife officers

Applies to employees of the department of fish and wildlife, including administrative employees, who have law enforcement powers such as, but not limited to, authority to arrest or to preserve order.

This classification excludes any department of fish and wildlife employees who do not have law enforcement powers who are to be reported separately in the classification applicable to work performed.

See classifications 4902, 4906, 5307, and 7201 for other state government operations.

WAC 296-17A-7104 Classification 7104.

7104-01 Temporary staffing services: Administrative office personnel

This classification applies to employees such as, but not limited to, clerical office, payroll, accounting, human resource managers, data processing, and outside sales personnel of the temporary staffing company who work in the administrative or branch offices of a temporary staffing company.

This classification excludes all other employees of a temporary staffing company who are assigned to work for a client customer. Temporary staffing employees who are assigned to work in the client customer's administrative or clerical office are to be reported separately in classification 7105.

> ***Note:*** This classification also applies to an employment agency's administrative office when conducted in connection with a temporary staffing company operation.

WAC 296-17A-7105 Classification 7105.

7105-01 Temporary staffing services: Office support 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 wholly in office work for the client customer. This classification includes occupations such as, but not limited to, clerks, typists, receptionists, secretaries, accountants, actuaries, attorneys, bank tellers, bookkeepers, word processors, data entry operators, computer programmers, drafters, designers, graphic artists, technical writers, technical illustrators, design engineers, library assistants, telemarketers, dispatchers, prepress work for printers, collating by hand such as in a bindery, and mail clerks who do not operate equipment. Employees subject to this classification are not required to be physically located in the client customer's clerical office. The test is whether they perform clerical office duties as described in WAC 296-17-31018(2). Employees who perform clerical office duties described in this classification are not required to be assigned classifications 7106 through 7122. A division of worker hours is not permitted between this classification and any other classification.

Note: This classification excludes temporary staffing employees assigned to a client customer whose duties include operation of equipment such as, but not limited to, mail stuffing and sorting equipment, and collating machines who are to be reported separately in classification 7109-01.

WAC 296-17A-7106 Classification 7106.

7106-01 Temporary staffing services: Retail or wholesale store operations

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 related to a store operation as opposed to a warehouse or repackaging operation. Activities may include a combination of clerical type duties and those that require minimal physical lifting. This classification includes occupations such as, but not limited to, cashiers, stockers, beauticians, gift wrappers, buyers, product demonstrators, booth aids, models, outside sales persons, and inventory takers. This classification excludes employees of a temporary staffing company who are assigned on a temporary basis to a client customer to work in an adjacent storage area such as a lumber or building material yard of a home improvement center or a masonry dealer are to be reported separately in classification 7114.

Note: For the purpose of this classification, inventory services covered by this classification is limited to those services provided to a client company when performed in a retail/wholesale store.

All other inventory employees are to be reported separately in classification 7114-00 provided they do not operate equipment or machinery.

WAC 296-17A-7107 Classification 7107.

7107-01 Temporary staffing services: Retail bakery, restaurant, or food 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 busing tables, and dishwashing. This classification also includes musician and entertainment employees assigned on a temporary basis to a client customer.

WAC 296-17A-7108 Classification 7108.

7108-01 Temporary staffing services: Warehouse operations including incidental packaging and repackaging of goods

This classification applies to employees of a temporary staffing company who are assigned on a temporary basis to a client customer who are engaged in operating a storage or distribution warehouse for dry goods such as, but not limited to, clothing, fabric, yarn and shoes; or houseware items such as glassware (bowls, vases, bottles), linens and china; or books, computer discs, bulk film, cassette tapes, records, and pharmaceutical preparations. Employees assigned to this classification may be involved in incidental repackaging of products described in this classification when they are performed in a storage or distribution warehouse covered by this classification.

Note: This classification excludes all employees who do assembly work; all employees who are involved in freight/material handling of hard goods such as, but not limited to, wood, metal, plate glass, plastic, or masonry products; and all employees assigned to a client customer engaged in any manufacturing or processing operation even though the employees' duties are limited to shipping and receiving activities of products covered by this classification.

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.

WAC 296-17A-7110 Classification 7110.

7110-00 Temporary staffing services: Field engineer and field technician services; parking lot attendants, N.O.C.

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 duties away from the customers' premises and who are providing field engineering, field technician services, traffic counters, and surveying services, telephone installation and service within buildings, vending machine service, and to parking lot or garage attendants, weigh scale attendants, and service station attendants (other than mechanics). This classification also includes employees of a temporary staffing company assigned to a client company to wash or detail rental cars, provide lot services such as moving cars or checking rental agreements and drivers who move rental or customer cars from one lot to another.

WAC 296-17A-7111 Classification 7111.

7111-00 Temporary staffing services: Health care, medical laboratory, quality control services, testing laboratories, N.O.C.; homemaker services and home health care services

This classification applies to employees of a temporary staffing company who are assigned on a temporary basis to a client customer who are engaged in health care services. This classification includes employments such as, but not limited to, therapists, nurses, nurses aides, physicians, dental hygienists, laboratory technicians, and assistants who work at a health care facility or at the home of the patient.

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.

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.

WAC 296-17A-7114 Classification 7114.

7114-00 Temporary staffing services: Warehouse operations, N.O.C. including incidental assembly work; inventory takers, N.O.C.

This classification applies to employees of a temporary staffing company who are assigned on a temporary basis to a client customer who are engaged in warehousing or distribution operations N.O.C. Products may include, but are not limited to, tires, mattresses, furniture, appliances, bricks, lumber, window sashes, bicycles, lawn and garden tools, lawn mowers, canned goods, beverages, pipe and wire. Employees assigned to this classification may do some assembly work such as, but not limited to, putting doors on cabinets and putting pedals, seats and handlebars on bicycles. Assembly work may involve the use of hand held tools to assemble goods. This classification contemplates that temporary staffing employees working in these warehouse operations may use hand trucks, powered and nonpowered pallet jacks and forklifts for freight handling. This classification also applies to employees of a temporary staffing company assigned to a client customer to do inventory work not covered by another classification; and to employees of a temporary staffing company assigned to work in a client customer's home improvement center, building supply center, masonry store, pipe dealer or similar business's storage yard or warehouse.

This classification excludes all employees assigned to work at a client customer's manufacturing, processing or production plant even though the employees do not operate equipment. A division of worker hours is not permitted between this classification and any other classification.

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.

WAC 296-17A-7116 Classification 7116.

7116-00 Temporary staffing services: Flagging services by specialty contractor for public utility line construction

This classification applies to specialty (nonconstruction) contractors that are providing flagging services on public utility, power, water, or gas line construction projects. This classification also applies to employees of a temporary staffing company who are assigned to provide flagging services on a temporary basis to a public utility company (nonconstruction contractor) during the construction or extension of overhead or underground power, water, or gas lines.

This classification excludes employees of construction contractors who perform flagging duties who are to be reported separately in the classification applicable to the construction work the construction contractor is performing.

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.

WAC 296-17A-7118 Classification 7118.

7118-00 Temporary staffing services: Flagging services by specialty nonconstruction contractor, N.O.C.; construction employments, N.O.C.

This classification applies to specialty nonconstruction contractors that are providing flagging services not covered in classification 7116. This classification also applies to employees of a temporary staffing company assigned on a temporary basis to a client customer and who are engaged in any aspect of construction work such as, but not limited to, road construction, new landscape work, N.O.C., nonagricultural tree topping and nonagricultural tree pruning, underground or overhead utility lines, fence erection, metal erection and installation of signs or lighting. This classification further includes the operation of equipment, machinery, and tools by temporary staffing employees covered by this classification, and to temporary staffing employees assigned to perform security and flagging services for a client customer who are not covered by another classification.

This classification does not apply to employees of construction contractors who are to be reported separately in the classification applicable to the construction work the construction contractor is performing; employees of a temporary staffing company who are assigned to a client customer engaged in tree removal services who are to be reported separately in classification 7121; or to employees of a temporary staffing company who are working in the specialty trades of plumbing, electrical wiring, or sheet metal work for a client customer who are to be reported separately in classification 7117.

WAC 296-17A-7119 Classification 7119.

7119-00 Temporary staffing services: Commercial vehicle operations, N.O.C.; sawmill operations

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 commercial vehicle operations such as, but not limited to, driving truck for a moving or storage company, driving garbage collection trucks, driving pilot cars, driving delivery vehicles, driving buses or driving taxis. This classification also 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 aspect of sawmill work such as, but not limited to, operating machinery, grading lumber, or sorting and stacking lumber.

WAC 296-17A-7120 Classification 7120.

7120-00 Temporary staffing services: Hazardous waste handling; maritime employments

This classification applies to all employees N.O.C., of a temporary staffing company who are assigned on a temporary basis to a client customer and who are engaged in hazardous waste handling operations. This classification also applies to all employees N.O.C., of a temporary staffing company who are assigned on a temporary basis to a client customer and who are engaged in maritime operations subject to Washington workers' compensation laws, including diving or subaqueous work.

WAC 296-17A-7121 Classification 7121.

7121-00 Temporary staffing services: Logging; tree removal service; stump grinding services; shake or shingle mills; aircraft flight crew members

This classification applies to all employees of a temporary staffing company who are assigned on a temporary basis to a client customer and who are engaged in any phase of logging or aircraft operations or who are assigned to work in shake or shingle mills, including equipment or machinery operators related to industries subject to this classification.

WAC 296-17A-7122 Classification 7122.

7122-00 Temporary staffing services: Laborers and nonmachine operators, N.O.C., for manufacturing and processing operations

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 as a laborer or nonmachine operator of manufacturing and processing operations. 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 or in any phase of construction. This classification also excludes employees of a temporary staffing company assigned to work for a client customer performing work as a machine operator or skilled craftsman for manufacturing and processing operations who are to be reported separately in classification 7117.

WAC 296-17A-7200 Classification 7200.

7200-00 State government mental health or acute care hospitals with a fully implemented safe patient handling program, patient or health care personnel
(to be assigned only by the hospital underwriter)

Applies to state employees who provide any type of patient or health care at state-operated mental health or acute care hospitals that are equipped with the required patient lifting and moving equipment as part of a fully implemented safe patient handling program as defined in WAC 296-17-35203 (7)(c). All employees who have responsibility for mental health care or medical care of patients in these facilities are included in this classification.

This classification excludes: Patient or health care personnel working at a mental health or acute care hospital that does not have a fully implemented safe patient handling program who are to be reported separately in classification 7400; patient or health care personnel at health care facilities that do not operate as a mental health or acute care hospital who are to be reported separately in classification 7201; employees who work in state hospitals, schools, or prisons who do not work directly in patient care such as food service, laundry, and janitorial, who are to be reported separately in classification 5307; administrative field employees who are to be reported separately in classification 5300; clerical and administrative office personnel who are to be reported separately in classification 4902; law enforcement officers who are to be reported separately in classification

7103; volunteers who are to be reported separately in classification 6901; and law enforcement volunteers who are to be reported separately in classification 6906.

WAC 296-17A-7201 Classification 7201.

7201-00 State government - Patient, resident, or health care personnel, N.O.C.
(to be assigned only by the hospital underwriter)

Applies to state employees who are not otherwise classified who provide patient or health care at state-operated hospitals, schools, homes, camps, detention or correctional facilities, that are not operated as mental health or acute care hospitals as defined in WAC 296-17-35203(7) and that do not have routine patient lifting and moving exposure. All employees who have responsibility for physical or mental health care of patients or residents in these facilities are included in this classification. Types of employment contemplated by this classification include, but are not limited to, doctors, nurses, therapists, attendants, or training and counseling staff who provide care and treatment for patients or residents and are required to restrain or attend to patients who are potentially aggressive or violent.

This classification excludes: Employees who provide patient or health care at state-operated mental health or acute care hospitals with a fully implemented safe patient handling program who are to be reported separately in classification 7200; employees who provide patient or health care at state-operated mental health or acute care hospitals that do not have a fully implemented safe patient handling program who are to be reported separately in classification 7400; law enforcement officers in any capacity who are to be separately reported in classification 7103; employees who work in state hospitals, schools or correctional facilities, who do not work in patient or resident care such as food service, laundry, and janitorial, who are to be separately reported in classification 5307; administrative field employees who are to be separately reported in classification 5300; or clerical and administrative office personnel who are to be separately reported in classification 4902. Volunteers are to be reported in classification 6901, and law enforcement volunteers in classification 6906.

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:

- 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 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 brokers are included in the industrial insurance definition of "worker" and must NOT be treated as independent contractors. (RCW 51.08.180 and 51.08.195.)

WAC 296-17A-7203 Classification 7203.

7203-00 Community service workers

Applies to individuals who are sentenced to perform community service work for a state agency, county, city, town or nonprofit organization as the result of a court order. The "workers" perform various services for benefit of the agency or organization. These services may range from clerical office or counseling duties to maintenance or construction work. The type of work performed has no bearing on the assignment of this classification. The workers are not compensated for their work; instead, they are allowed to perform these services in lieu of imprisonment.

> ***Special note:*** This classification is assigned only if the agency or organization for whom the service is being provided elects to cover their community service workers (RCW 51.12.045).

WAC 296-17A-7204 Classification 7204.

7204-00 Preferred workers

Applies to "preferred workers" as certified by the department of labor and industries. Preferred workers are workers who, because of a work-related injury or occupational disease, are unable to return to work with the same employer or, because of substantial impairment, unable to return to the same type of work. Before this classification can be assigned to an employer's account, the department must receive a completed "intent to hire" form from that employer within sixty days from the first date of employment. A worker may be certified as a preferred worker for a period of thirty-six months. A qualified employer who hires a preferred worker will receive up to thirty-six months of premium relief provided the preferred worker is in their employment during the same period of time. The only cost to the preferred worker and the employer will be the supplemental pension premium. If an injured worker sustains an injury within three years of the hiring date, all claims will be paid by the department through the second injury fund with no costs to the employer. The type of work performed by the preferred worker has no bearing on the assignment of this classification.

WAC 296-17A-7205 Classification 7205.

Life and rescue Emergency workers

Applies to employees of nongovernmental employers provided in response to a request for assistance by a state or local official in the "life and rescue phase" of a declared emergency. This classification is only applicable for reporting the exposures (worker hours and claims) of nongovernmental employees occurring during this phase of the declared emergency. The phrase "life and rescue phase" is defined in RCW 51.16.220 as being the first seventy-two hours after a natural or man-made disaster has occurred. To qualify for this special classification, a state or local official such as, but not limited to, the governor; a county executive; a mayor; a fire marshal; a sheriff or police chief must declare an emergency and must request help from private sector employers to assist in locating and rescuing disaster survivors.

WAC 296-17A-7301 Classification 7301.

7301-00 Farms: Dairy

Applies to establishments engaged in the raising of dairy cattle for the purpose of milk production. Work contemplated by this classification is of a custodial nature that includes, but is not limited to, tending and feeding animals, raising crops for feed, erecting or mending fences, breeding animals, milking animals, transporting animals to or from market, and maintaining or installing sprinkler or irrigation systems when performed by employees of an employer subject to this classification. This classification also covers artificial insemination and veterinary care when performed by employees of an employer subject to this classification.

This classification excludes contractors engaged exclusively in the installation of sprinkler or irrigation systems who are to be reported separately in classification 0301 and contractors hired by a farm operator to build or repair fences or structures who are to be reported separately in the appropriate construction classification applicable to the work being performed.

Special note: The term "farm labor contractor" applies to specialty contractors who supply laborers to a farm operation for specified services such as cleaning stalls or barns, weeding or planting crops, irrigating and fertilizing. Generally the work involves manual labor tasks as opposed to machine operations. Farm labor contractors will be reported in the classification applicable to the farm with which they are contracting. Contractors who provide both equipment or machinery and the machine operators are to be reported in classification 4808 "custom farm services" as the process involved in operating machinery is the same irrespective of the type of farm they are providing service to or the type of crop involved.

WAC 296-17A-7302 Classification 7302.

7302-00 Farms: Livestock

Animal stud service

Applies to establishments engaged in the raising of cattle, pigs, and horses for sale to others. Work contemplated by this classification is of a custodial nature that includes, but is not limited to, tending and feeding animals, raising crops for feed, erecting or mending fences, breeding animals, transporting animals to or from market, and maintaining or installing sprinkler or irrigation systems when performed by employees of an employer subject to this classification. This classification also covers artificial insemination and veterinary care when performed by employees of an employer subject to this classification. This classification also applies to establishments that provide animal stud services for others.

This classification excludes contractors engaged exclusively in the installation of sprinkler or irrigation systems who are to be reported separately in classification 0301 and contractors hired by a farm operator to build or repair fences or structures who are to be reported separately in the appropriate construction classification applicable to the work being performed.

Special note: The term "farm labor contractor" applies to specialty contractors who supply laborers to a farm operation for specified services such as cleaning stalls, grooming or caring for animals, weeding or planting crops, irrigating and fertilizing. Generally the work involves manual labor tasks as opposed to machine operations. Farm labor contractors will be reported in the classification applicable to the farm with which they are contracting. Contractors who provide both equipment or machinery and the machine operators are to be reported in classification 4808 "custom farm services" as the process involved in operating machinery is the same irrespective of the type of farm they are providing service to or the type of crop involved.

7302-02 Riding academies

Applies to establishments engaged as riding academies which offer services such as, but not limited to, instruction on riding horses or on the care of animals and the rental of horses. Work contemplated by this classification is of a custodial nature that includes, but is not limited to, tending and feeding animals, training animals, cleaning stalls and barn areas, raising crops for feed, erecting or mending fences, breeding animals, and maintaining or installing sprinkler or irrigation systems when performed by employees of an employer subject to this classification. This classification also covers artificial insemination and veterinary care when performed by employees of an employer subject to this classification.

This classification excludes contractors engaged exclusively in the installation of sprinkler or irrigation systems who are to be reported separately in classification 0301 and contractors hired by a farm operator to build or repair fences or structures who are to be reported separately in the appropriate construction classification applicable to the work being performed.

Special note: The term "farm labor contractor" applies to specialty contractors who supply laborers to a farm operation for specified services such as cleaning stalls, grooming or caring for animals, weeding or planting crops, irrigating and fertilizing. Generally the work involves manual labor tasks as opposed to machine operations. Farm labor contractors will be reported in the classification applicable to the farm with which they are contracting. Contractors who provide both equipment or machinery and the

machine operators are to be reported in classification 4808 "custom farm services" as the process involved in operating machinery is the same irrespective of the type of farm they are providing service to or the type of crop involved.

7302-03 Boarding and/or training stables for pleasure or show horses

Applies to establishments that board and/or train pleasure or show horses for others. Work contemplated by this classification is of a custodial nature that includes, but is not limited to, tending and feeding animals, cleaning stalls and barn areas, training animals, raising crops for feed, erecting or mending fences, and maintaining or installing sprinkler or irrigation systems when performed by employees of an employer subject to this classification.

This classification excludes contractors engaged exclusively in the installation of sprinkler or irrigation systems who are to be reported separately in classification 0301 and contractors hired by a farm operator to build or repair fences or structures who are to be reported separately in the appropriate construction classification applicable to the work being performed.

Special note: The term "farm labor contractor" applies to specialty contractors who supply laborers to a farm operation for specified services such as cleaning stalls, grooming or caring for animals, weeding or planting crops, irrigating and fertilizing. Generally the work involves manual labor tasks as opposed to machine operations. Farm labor contractors will be reported in the classification applicable to the farm with which they are contracting. Contractors who provide both equipment or machinery and the machine operators are to be reported in classification 4808 "custom farm services" as the process involved in operating machinery is the same irrespective of the type of farm they are providing service to or the type of crop involved.

7302-04 Centers or trainers for race horses Unlicensed by WHRC

Applies to establishments or individuals who train race horses for others, but who are not licensed as trainers or training centers by the Washington horse racing commission. Work contemplated by this classification is of a custodial nature that includes, but is not limited to, tending and feeding animals, cleaning stalls and barn areas, training animals, raising crops for feed, erecting or mending fences, and maintaining or installing sprinkler or irrigation systems when performed by employees of an employer subject to this classification.

This classification excludes individuals or centers that train nonrace horses which are to be reported separately in classification 7302-03; contractors engaged exclusively in the installation of sprinkler or irrigation systems who are to be reported separately in classification 0301; and contractors hired by a farm operator to build or repair fences or structures who are to be reported separately in the appropriate construction classification applicable to the work being performed.

Special note: The term "farm labor contractor" applies to specialty contractors who supply laborers to a farm operation for specified services such as cleaning stalls, grooming or caring for animals, weeding or planting crops, irrigating and fertilizing. Generally the work involves manual labor tasks as opposed to machine operations. Farm labor contractors will be reported in the classification applicable to the farm with which they are contracting. Contractors who provide both equipment or machinery and the machine operators are to be reported in classification 4808 "custom farm services" as the process involved in operating machinery is the same irrespective of the type of farm they are providing service to or the type of crop involved.

WAC 296-17A-7307 Classification 7307.

7307-00 Farms: Christmas tree

Applies to establishments engaged in operating Christmas tree farms. Work contemplated by this classification includes, but is not limited to, preparing soil for new trees, planting trees, fertilizing, spraying, fumigating, weeding, pruning, harvesting, baling, packing, delivering trees, and maintaining or installing sprinkler or irrigation systems when performed by employees of an employer subject to this classification. This classification also applies to wholesale Christmas tree operations. Retail tree sales conducted at a farm location, as in the case of a U-cut tree operation, or at a seasonal sales lot away from the farm may be reported separately provided the conditions in classification 4805-09 have been met.

This classification excludes contractors engaged exclusively in the installation of sprinkler or irrigation systems who are to be reported separately in classification 0301 and contractors hired by a farm operator to build or repair fences or structures who are to be reported separately in the appropriate construction classification applicable to the work being performed.

> ***Special notes:*** Establishments assigned to classification 4805-09 should report hours in this classification only during the fourth quarter of each year since these sales are confined to the Christmas season. Special care should be exercised when assigning this classification as work covered by classification 5004 is similar in nature.

The term "farm labor contractor" applies to specialty contractors who supply laborers to a farm operation for specified services such as planting trees, pruning, or harvesting. Generally the work involves manual labor tasks as opposed to machine operations. Farm labor contractors will be reported in the classification applicable to the farm with which they are contracting. Contractors who provide both equipment or machinery and the machine operators are to be reported in classification 4808 "custom farm services" as the process involved in operating machinery is the same irrespective of the type of farm they are providing service to or the type of crop involved.

7307-01 Tree farms, N.O.C.

Applies to establishments engaged in operating tree farms not covered by another classification, (N.O.C.) such as, but not limited to, cottonwood tree farms. Operations contemplated by this classification include, but are not limited to, preparing soil for new trees, planting trees, fertilizing, spraying, fumigating, weeding, pruning trees, and maintaining or installing sprinkler systems when performed by employees of an employer subject to this classification.

This classification excludes harvesting of trees which is to be reported separately in the appropriated logging classification based on the method of harvest; contractors engaged in the installation of sprinkler or irrigation systems who are to be reported separately in classification 0301; and contractors hired by a tree farm operator to build or repair fences or structures who are to be reported separately in the appropriate construction classification applicable to the work being performed.

> ***Special note:*** The term "farm labor contractor" applies to specialty contractors who supply laborers to a farm operation for specified services such as planting trees, pruning, or harvesting. Generally the work involves manual labor tasks as opposed to machine operations. Farm labor contractors will be reported in the classification applicable to the farm with which they are contracting. Contractors who provide both equipment or machinery and the machine operators are to be reported in classification 4808 "custom farm services" as the process involved in operating machinery is the same irrespective of the type of farm they are providing service to or the type of crop involved.

WAC 296-17A-7308 Classification 7308.

7308-02 Animal shelters or services, dog pounds and humane societies

Applies to establishments engaged in operating animal shelters/services, dog pounds, or humane societies which care for lost or unwanted animals or animals that have been placed for adoption. The title "animal services" has replaced the title "animal shelter" or "dog pound" in most establishments. While the activities are the same under all of these titles, the main difference is the funding. Animal services are tax-base funded; humane societies are privately funded. Activities include, but are not limited to, feeding, cleaning, or grooming animals, veterinary care, euthanasia, catching or controlling animals, and investigating incidents such as animal bites and animal abuse. This classification also applies to dog obedience classes that are not in connection with kennels or pet breeding establishments.

This classification excludes pet grooming parlors which are to be reported separately in classification 7308-03; pet stores which are to be reported separately in classification 7308-04; and pet breeding/boarding kennels which are to be reported separately in classification 7308-05.

> ***Special note:*** Effective July 1, 1996, 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.

7308-03 Pet grooming parlors

Applies to establishments engaged in providing pet grooming services either at the groomer's or the customer's location. Services may be provided in a shop or at the customer's location with the use of a vehicle equipped with the necessary supplies. Although most of the animals groomed are dogs, parlors may also groom cats. Activities include, but are not limited to, bathing, dipping to control fleas, cutting, brushing, combing and drying hair, clipping nails, and the incidental sale of pet products such as collars, shampoos and pet clothing. Depending on the length of their stay, animals may also be fed, watered, and placed in kennels until their owners pick them up.

This classification excludes animal shelters, dog pounds, and humane societies which are to be reported separately in classification 7308-02; pet stores, N.O.C. which are to be reported separately in classification 7308-04; and pet breeding/boarding kennels which are to be reported separately in classification 7308-05.

> ***Special note:*** Effective July 1, 1996, 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.

7308-04 Pet stores, N.O.C.

Applies to establishments engaged as pet stores not covered by another classification (N.O.C.). Stores in this classification sell cats and dogs. In addition to cats and dogs, they may also sell other animals such as birds, snakes, fish, reptiles or turtles, and related items such as, but not limited to, pet food, cages, travel carriers, pet toys, collars, shampoos, flea, tick and worm treatments, vaccination equipment, aquariums, and supplies aquariums. This classification also includes any incidental pet grooming performed by employees of employers subject to this classification.

This classification excludes stores which sell pets such as tropical fish, birds or reptiles, but do not sell cats and dogs, which are to be reported separately in classification 6406; pet grooming parlors which are to be reported separately in classification 7308-03; animal shelters, dog pounds and humane societies which are to be reported separately in classification 7308-02; pet breeding/boarding kennels which are to be reported separately in classification 7308-05 and stores which sell pet food only, but do not sell pets, which are to be reported separately in classification 6403.

Special note: Effective July 1, 1996, 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.

7308-05 Pet breeding and boarding kennels

Applies to establishments primarily engaged in boarding pets while their owners are away from home, or in boarding pets for others in connection with a breeding service. Work contemplated by this classification is of a custodial nature that includes, but is not limited to, sheltering, tending, breeding, grooming and feeding animals, erecting or mending fences, erecting or maintaining kennels, cleaning kennels, and veterinary services and the incidental sale of animals, animal grooming or care supplies when performed by employees of an employer subject to this classification.

This classification excludes pet grooming parlors which are to be reported separately in classification 7308-03 and contractors hired by a farm operator to build or repair fences or structures who are to be reported separately in the applicable construction classification.

> ***Special notes:*** The term "farm labor contractor" applies to specialty contractors who supply laborers to a farm operation for specified services such as feeding animals, grooming, and cleaning kennels. Generally the work involves manual labor tasks as opposed to machine operations. Farm labor contractors will be reported in the classification applicable to the farm or business with which they are contracting.

Effective July 1, 1996, 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.

WAC 296-17A-7309 Classification 7309.

7309-00 Work activity centers

Applies only to the most severely disabled persons, and to developmentally disabled persons whose handicaps are so severe as to make their productivity inconsequential, and who are included on the center's certificate for special minimum wage issued by the U.S. Department of Labor.

This classification excludes all staff who operate work activity centers and all staff who operate sheltered workshops, even if the sheltered workshop also operates a work activity center, who are to be reported separately in classification 6709, and disabled persons and developmentally disabled persons enrolled in sheltered workshops who are to be reported separately in classification 6709.

> ***Special note:*** Work activity centers differ from sheltered workshops in the severity of the impairments of the participants.

While the workers' compensation rates for classifications 7309 and 6709 are identical, the premiums for classification 7309 are calculated on a piece rate basis to reflect the limited productivity of the workers covered by this classification.

WAC 296-17A-7400 Classification 7400.

7400-00 State government Mental health or acute care hospitals without a fully implemented safe patient handling program Patient or health care personnel

(to be assigned only by the hospital underwriter)

Applies to state employees who provide any type of patient or health care at state-operated mental health or acute care hospitals that are not equipped with the required patient lifting and moving equipment as a part of a fully implemented safe patient handling program as defined in WAC 296-17-35203 (7)(c). All employees who have responsibility for mental health care or medical care of patients in these facilities are included in this classification.

This classification excludes: Patient or health care personnel working at a mental health or acute care hospital that has a fully implemented safe patient handling program who are to be reported separately in classification 7200; patient or health care personnel at health care facilities that do not operate as a mental health or acute care hospital who are to be reported separately in classification 7201; employees who work in state hospitals, schools or prisons who do not work directly in patient care such as food service, laundry, and janitorial staff who are to be reported separately in classification 5307; administrative field employees who are to be reported

separately in classification 5300; clerical and administrative office personnel who are to be reported separately in classification 4902; law enforcement officers who are to be reported separately in classification 7103; volunteers who are to be reported separately in classification 6901; and law enforcement volunteers who are to be reported separately in classification 6906.

Sub-Classification

WAC 296-17A-0101 Classification 0101 1
WAC 296-17A-0103 Classification 0103 1
WAC 296-17A-0104 Classification 0104 1
WAC 296-17A-0105 Classification 0105 1
WAC 296-17A-0107 Classification 0107 1
WAC 296-17A-0108 Classification 0108 1
WAC 296-17A-0112 Classification 0112 1
WAC 296-17A-0201 Classification 0201 2
WAC 296-17A-0202 Classification 0202 2
WAC 296-17A-0210 Classification 0210 2
WAC 296-17A-0212 Classification 0212 2
WAC 296-17A-0214 Classification 0214 2
WAC 296-17A-0217 Classification 0217 2
WAC 296-17A-0219 Classification 0219 2
WAC 296-17A-0301 Classification 0301 2
WAC 296-17A-0302 Classification 0302 2
WAC 296-17A-0303 Classification 0303 3
WAC 296-17A-0307 Classification 0307 3
WAC 296-17A-0308 Classification 0308 3
WAC 296-17A-0403 Classification 0403 3
WAC 296-17A-0502 Classification 0502 3
WAC 296-17A-0504 Classification 0504 3
WAC 296-17A-0507 Classification 0507 3
WAC 296-17A-0508 Classification 0508 4
WAC 296-17A-0509 Classification 0509 4
WAC 296-17A-0510 Classification 0510 4
WAC 296-17A-0511 Classification 0511 4
WAC 296-17A-0512 Classification 0512 4
WAC 296-17A-0513 Classification 0513 4
WAC 296-17A-0514 Classification 0514 4
WAC 296-17A-0516 Classification 0516 5
WAC 296-17A-0517 Classification 0517 5
WAC 296-17A-0518 Classification 0518 5
WAC 296-17A-0519 Classification 0519 5
WAC 296-17A-0521 Classification 0521 5

WAC 296-17A-0540 Classification 0540 5
WAC 296-17A-0541 Classification 0541 5
WAC 296-17A-0550 Classification 0550 5
WAC 296-17A-0551 Classification 0551 5
WAC 296-17A-0601 Classification 0601 5
WAC 296-17A-0602 Classification 0602 6
WAC 296-17A-0603 Classification 0603 6
WAC 296-17A-0604 Classification 0604 6
WAC 296-17A-0606 Classification 0606 6
WAC 296-17A-0607 Classification 0607 6
WAC 296-17A-0608 Classification 0608 6
WAC 296-17A-0701 Classification 0701 6
WAC 296-17A-0803 Classification 0803 6
WAC 296-17A-0901 Classification 0901 7
WAC 296-17A-1002 Classification 1002 7
WAC 296-17A-1003 Classification 1003 7
WAC 296-17A-1004 Classification 1004 7
WAC 296-17A-1005 Classification 1005 7
WAC 296-17A-1006 Classification 1006 7
1006-00 Land surveying services, N.O.C. 7
WAC 296-17A-1007 Classification 1007 7
WAC 296-17A-1101 Classification 1101 8
WAC 296-17A-1102 Classification 1102 8
WAC 296-17A-1103 Classification 1103 8
WAC 296-17A-1104 Classification 1104 8
WAC 296-17A-1105 Classification 1105 8
WAC 296-17A-1106 Classification 1106 8
WAC 296-17A-1108 Classification 1108 8
WAC 296-17A-1109 Classification 1109 9
WAC 296-17A-1301 Classification 1301 9
WAC 296-17A-1303 Classification 1303 9
WAC 296-17A-1304 Classification 1304 9
WAC 296-17A-1305 Classification 1305 9
WAC 296-17A-1401 Classification 1401 9
WAC 296-17A-1404 Classification 1404 9
WAC 296-17A-1405 Classification 1405 9

WAC 296-17A-1407 Classification 1407 9
WAC 296-17A-1501 Classification 1501 9
WAC 296-17A-1507 Classification 1507 10
WAC 296-17A-1701 Classification 1701 10
WAC 296-17A-1702 Classification 1702 10
WAC 296-17A-1703 Classification 1703 10
WAC 296-17A-1704 Classification 1704 10
WAC 296-17A-1801 Classification 1801 10
WAC 296-17A-2106 Classification 2106 11
WAC 296-17A-2201 Classification 2201 11
WAC 296-17A-2202 Classification 2202 11
WAC 296-17A-2203 Classification 2203 11
WAC 296-17A-2204 Classification 2204 11
WAC 296-17A-2401 Classification 2401 11
WAC 296-17A-2903 Classification 2903 12
WAC 296-17A-2904 Classification 2904 12
WAC 296-17A-2905 Classification 2905 12
WAC 296-17A-2906 Classification 2906 12
WAC 296-17A-2907 Classification 2907 12
WAC 296-17A-2908 Classification 2908 12
WAC 296-17A-2909 Classification 2909 12
WAC 296-17A-3101 Classification 3101 12
WAC 296-17A-3102 Classification 3102 12
WAC 296-17A-3103 Classification 3103 12
WAC 296-17A-3104 Classification 3104 13
WAC 296-17A-3105 Classification 3105 13
WAC 296-17A-3303 Classification 3303 13
WAC 296-17A-3304 Classification 3304 13
WAC 296-17A-3309 Classification 3309 13
WAC 296-17A-3402 Classification 3402 14
WAC 296-17A-3403 Classification 3403 14
WAC 296-17A-3404 Classification 3404 15
WAC 296-17A-3405 Classification 3405 15
WAC 296-17A-3406 Classification 3406 15
WAC 296-17A-3407 Classification 3407 15
WAC 296-17A-3408 Classification 3408 15

WAC 296-17A-3409 Classification 3409 15
WAC 296-17A-3410 Classification 3410 16
WAC 296-17A-3411 Classification 3411 16
WAC 296-17A-3412 Classification 3412 16
WAC 296-17A-3414 Classification 3414 16
WAC 296-17A-3415 Classification 3415 16
WAC 296-17A-3501 Classification 3501 16
WAC 296-17A-3503 Classification 3503 16
WAC 296-17A-3506 Classification 3506 16
WAC 296-17A-3509 Classification 3509 16
WAC 296-17A-3510 Classification 3510 16
WAC 296-17A-3511 Classification 3511 17
WAC 296-17A-3512 Classification 3512 17
WAC 296-17A-3513 Classification 3513 17
WAC 296-17A-3602 Classification 3602 17
WAC 296-17A-3603 Classification 3603 17
WAC 296-17A-3604 Classification 3604 17
WAC 296-17A-3605 Classification 3605 17
WAC 296-17A-3701 Classification 3701 18
WAC 296-17A-3702 Classification 3702 18
WAC 296-17A-3708 Classification 3708 18
WAC 296-17A-3802 Classification 3802 19
WAC 296-17A-3808 Classification 3808 19
WAC 296-17A-3901 Classification 3901 19
WAC 296-17A-3902 Classification 3902 19
WAC 296-17A-3903 Classification 3903 19
WAC 296-17A-3905 Classification 3905 20
WAC 296-17A-3906 Classification 3906 20
WAC 296-17A-3909 Classification 3909 20
WAC 296-17A-4101 Classification 4101 20
WAC 296-17A-4103 Classification 4103 20
WAC 296-17A-4107 Classification 4107 20
WAC 296-17A-4108 Classification 4108 20
WAC 296-17A-4109 Classification 4109 20
WAC 296-17A-4201 Classification 4201 21
WAC 296-17A-4301 Classification 4301 21

WAC 296-17A-4302 Classification 4302 21
WAC 296-17A-4304 Classification 4304 21
WAC 296-17A-4305 Classification 4305 21
WAC 296-17A-4401 Classification 4401 21
WAC 296-17A-4402 Classification 4402 21
WAC 296-17A-4404 Classification 4404 21
WAC 296-17A-4501 Classification 4501 21
WAC 296-17A-4502 Classification 4502 22
WAC 296-17A-4504 Classification 4504 22
WAC 296-17A-4802 Classification 4802 22
WAC 296-17A-4803 Classification 4803 22
WAC 296-17A-4804 Classification 4804 22
WAC 296-17A-4805 Classification 4805 22
WAC 296-17A-4806 Classification 4806 22
WAC 296-17A-4808 Classification 4808 23
WAC 296-17A-4809 Classification 4809 23
WAC 296-17A-4810 Classification 4810 23
WAC 296-17A-4811 Classification 4811 23
WAC 296-17A-4812 Classification 4812 23
WAC 296-17A-4813 Classification 4813 23
WAC 296-17A-4900 Classification 4900 23
WAC 296-17A-4901 Classification 4901 23
WAC 296-17A-4902 Classification 4902 23
WAC 296-17A-4903 Classification 4903 23
WAC 296-17A-4904 Classification 4904 24
WAC 296-17A-4905 Classification 4905 24
WAC 296-17A-4906 Classification 4906 24
WAC 296-17A-4907 Classification 4907 24
WAC 296-17A-4908 Classification 4908 24
WAC 296-17A-4909 Classification 4909 24
WAC 296-17A-4910 Classification 4910 24
WAC 296-17A-4911 Classification 4911 24
WAC 296-17A-4914 Classification 4914 24
WAC 296-17A-4915 Classification 4915 24
WAC 296-17A-4916 Classification 4916 24
WAC 296-17A-5001 Classification 5001 25

WAC 296-17A-5002 Classification 5002 25
WAC 296-17A-5003 Classification 5003 25
WAC 296-17A-5004 Classification 5004 25
WAC 296-17A-5005 Classification 5005 25
WAC 296-17A-5006 Classification 5006 25
WAC 296-17A-5101 Classification 5101 25
WAC 296-17A-5103 Classification 5103 25
WAC 296-17A-5106 Classification 5106 26
WAC 296-17A-5108 Classification 5108 26
WAC 296-17A-5109 Classification 5109 26
WAC 296-17A-5201 Classification 5201 26
WAC 296-17A-5204 Classification 5204 26
WAC 296-17A-5206 Classification 5206 26
WAC 296-17A-5207 Classification 5207 26
WAC 296-17A-5208 Classification 5208 26
WAC 296-17A-5209 Classification 5209 26
WAC 296-17A-5300 Classification 5300 27
WAC 296-17A-5301 Classification 5301 27
WAC 296-17A-5302 Classification 5302 27
WAC 296-17A-5305 Classification 5305 27
WAC 296-17A-5306 Classification 5306 27
WAC 296-17A-5307 Classification 5307 27
WAC 296-17A-5308 Classification 5308 27
WAC 296-17A-6103 Classification 6103 28
WAC 296-17A-6104 Classification 6104 28
WAC 296-17A-6105 Classification 6105 28
WAC 296-17A-6107 Classification 6107 28
WAC 296-17A-6108 Classification 6108 28
WAC 296-17A-6109 Classification 6109 29
WAC 296-17A-6110 Classification 6110 29
WAC 296-17A-6120 Classification 6120 29
WAC 296-17A-6121 Classification 6121 29
WAC 296-17A-6201 Classification 6201 29
WAC 296-17A-6202 Classification 6202 29
WAC 296-17A-6203 Classification 6203 29
WAC 296-17A-6204 Classification 6204 29

WAC 296-17A-6205 Classification 6205 29
WAC 296-17A-6206 Classification 6206 29
WAC 296-17A-6207 Classification 6207 30
WAC 296-17A-6208 Classification 6208 30
WAC 296-17A-6209 Classification 6209 30
WAC 296-17A-6301 Classification 6301 30
WAC 296-17A-6303 Classification 6303 30
WAC 296-17A-6304 Classification 6304 30
WAC 296-17A-6305 Classification 6305 30
WAC 296-17A-6306 Classification 6306 31
WAC 296-17A-6308 Classification 6308 31
WAC 296-17A-6309 Classification 6309 31
WAC 296-17A-6402 Classification 6402 31
WAC 296-17A-6403 Classification 6403 31
WAC 296-17A-6404 Classification 6404 32
WAC 296-17A-6405 Classification 6405 32
WAC 296-17A-6406 Classification 6406 32
WAC 296-17A-6407 Classification 6407 32
WAC 296-17A-6408 Classification 6408 32
WAC 296-17A-6409 Classification 6409 32
WAC 296-17A-6410 Classification 6410 32
WAC 296-17A-6501 Classification 6501 33
WAC 296-17A-6502 Classification 6502 33
WAC 296-17A-6503 Classification 6503 33
WAC 296-17A-6504 Classification 6504 33
WAC 296-17A-6505 Classification 6505 33
WAC 296-17A-6506 Classification 6506 33
WAC 296-17A-6509 Classification 6509 33
WAC 296-17A-6510 Classification 6510 33
WAC 296-17A-6511 Classification 6511 33
WAC 296-17A-6512 Classification 6512 33
WAC 296-17A-6601 Classification 6601 34
WAC 296-17A-6602 Classification 6602 34
WAC 296-17A-6603 Classification 6603 34
WAC 296-17A-6604 Classification 6604 34
WAC 296-17A-6605 Classification 6605 34

WAC 296-17A-6607 Classification 6607 34
WAC 296-17A-6608 Classification 6608 34
WAC 296-17A-6618 Classification 6618 34
WAC 296-17A-6620 Classification 6620 35
WAC 296-17A-6625 35
WAC 296-17A-6626 35
WAC 296-17A-6627 35
WAC 296-17A-6704 Classification 6704 35
WAC 296-17A-6705 Classification 6705 35
WAC 296-17A-6706 Classification 6706 35
WAC 296-17A-6707 Classification 6707 35
WAC 296-17A-6708 Classification 6708 35
WAC 296-17A-6709 Classification 6709 35
WAC 296-17A-6801 Classification 6801 35
WAC 296-17A-6802 Classification 6802 35
WAC 296-17A-6803 Classification 6803 36
WAC 296-17A-6804 Classification 6804 36
WAC 296-17A-6809 Classification 6809 36
WAC 296-17A-6901 Classification 6901 36
WAC 296-17A-6902 Classification 6902 36
WAC 296-17A-6903 Classification 6903 36
WAC 296-17A-6904 Classification 6904 36
WAC 296-17A-6905 Classification 6905 36
WAC 296-17A-6906 Classification 6906 36
WAC 296-17A-6907 Classification 6907 37
WAC 296-17A-6908 Classification 6908 37
WAC 296-17A-6909 Classification 6909 37
WAC 296-17A-7002 Classification 7002 37
WAC 296-17A-7100 Classification 7100 37
WAC 296-17A-7101 Classification 7101 37
WAC 296-17A-7102 Classification 7102 37
WAC 296-17A-7103 Classification 7103 37
WAC 296-17A-7104 Classification 7104 37
WAC 296-17A-7105 Classification 7105 37
WAC 296-17A-7106 Classification 7106 37
WAC 296-17A-7107 Classification 7107 38

WAC 296-17A-7108 Classification 7108 38
WAC 296-17A-7109 Classification 7109 38
WAC 296-17A-7110 Classification 7110 38
WAC 296-17A-7111 Classification 7111 38
WAC 296-17A-7112 Classification 7112 38
WAC 296-17A-7113 Classification 7113 38
WAC 296-17A-7114 Classification 7114 38
WAC 296-17A-7115 Classification 7115 38
WAC 296-17A-7116 Classification 7116 38
WAC 296-17A-7117 Classification 7117 38
WAC 296-17A-7118 Classification 7118 38
WAC 296-17A-7119 Classification 7119 39
WAC 296-17A-7120 Classification 7120 39
WAC 296-17A-7121 Classification 7121 39
WAC 296-17A-7122 Classification 7122 39
WAC 296-17A-7200 Classification 7200 39
WAC 296-17A-7201 Classification 7201 39
WAC 296-17A-7202 Classification 7202 39
WAC 296-17A-7203 Classification 7203 39
WAC 296-17A-7204 Classification 7204 39
WAC 296-17A-7205 Classification 7205 39
WAC 296-17A-7301 Classification 7301 39
WAC 296-17A-7302 Classification 7302 39
WAC 296-17A-7307 Classification 7307 40
WAC 296-17A-7308 Classification 7308 40
WAC 296-17A-7309 Classification 7309 40
WAC 296-17A-7400 Classification 7400 40

WAC 296-17A-0101 Classification 0101.

- 0101-00 Land clearing: Highway, street and road construction, N.O.C.
- 0101-01 Land clearing: Airport landing strips, runways and taxi ways; alleys and parking lots
- 0101-02 Excavation work, N.O.C.
- 0101-03 Grading work, N.O.C.
- 0101-04 Land clearing, N.O.C.
- 0101-16 Railroad line: Construction, maintenance and repair, N.O.C.
- 0101-17 Retaining wall: Construction or repair when done in connection with road, street and highway construction, N.O.C.
- 0101-36 Tree care and pruning services, N.O.C.
- 0101-37 Soil remediation
- 0101-39 Pool or pond excavation
  - Placement of pool or pond liners
- 0101-40 Mowing or chemical spraying of roadway median strips, roadsides, and/or power line right of ways

WAC 296-17A-0103 Classification 0103.

- 0103-09 Drilling or blasting: N.O.C.
- 0103-10 Geophysical exploration: Seismic detection of the mechanical properties of the earth

WAC 296-17A-0104 Classification 0104.

- 0104-12 Dredging, N.O.C.

WAC 296-17A-0105 Classification 0105.

- 0105-13 Fence erection or repair: N.O.C.; parking meter installation; and placement of wire mesh on slopes for slope protection

WAC 296-17A-0107 Classification 0107.

- 0107-00 Utility line construction: Underground, N.O.C.
- 0107-01 Pipelaying, N.O.C.

WAC 296-17A-0108 Classification 0108.

- 0108-00 Ditches and canals, N.O.C.
- 0108-01 Sewer construction; septic tank installation
- 0108-02 Tanks, N.O.C. - underground: Installation, repair, or removal

WAC 296-17A-0112 Classification 0112.

- 0112-00 Commercial production of sand, gravel, clay and stone products
- 0112-01 Humus or peat digging
- 0112-02 Pit, crusher and bunker operations in connection with road, street and highway construction
- 0112-03 Sand, gravel, or shale: Digging, N.O.C.

WAC 296-17A-0201 Classification 0201.

- 0201-01 Bridge, trestle, overhead crossing and viaduct: Construction, maintenance and repair
- 0201-04 Breakwater, jetty, levee: Construction, maintenance and repair
- 0201-05 Bulkhead retaining walls: Construction, maintenance and repair, riprapping - all water hazard
- 0201-06 Concrete culverts; aluminum, steel, or other types of culverts over 12 feet
- 0201-08 Tunnels and approaches
- 0201-09 Diking, N.O.C.

WAC 296-17A-0202 Classification 0202.

- 0202-02 Pile driving - wood or concrete piling construction
- 0202-03 Wharf, pier, dock and marine railway: Construction, maintenance and repair
- 0202-04 Diving operations and subaqueous work, N.O.C.
- 0202-05 Geoduck harvesting by divers (to be assigned only by the maritime specialist)

WAC 296-17A-0210 Classification 0210.

- 0210-00 Asphalt paving or surfacing: Highway, street or roadway

WAC 296-17A-0212 Classification 0212.

- 0212-00 Asphalt paving or surfacing, N.O.C.

WAC 296-17A-0214 Classification 0214.

- 0214-00 Concrete paving and repaving: Highways, streets or roadways
- 0214-01 Concrete curbs, gutters, and sidewalks: Construction and repair in connection with highways, streets or roadways
- 0214-02 Concrete median walls and retaining walls: Construction and repair in connection with highways, streets or roadways
- 0214-03 Concrete sawing, drilling, and cutting: In connection with highways, streets or roadways

WAC 296-17A-0217 Classification 0217.

- 0217-00 Concrete flatwork - Construction and/or repair: N.O.C.
- 0217-01 Concrete foundation and flatwork construction and repair: Wood structural buildings
- 0217-02 Concrete sawing, drilling and cutting, N.O.C.

WAC 296-17A-0219 Classification 0219.

- 0219-00 Construction specialty services, N.O.C.
- 0219-01 Construction specialty services

WAC 296-17A-0301 Classification 0301.

- 0301-04 Lawn type sprinkler systems: Installation, service or repair
- 0301-06 Agricultural sprinkler/irrigation systems, N.O.C.: Installation, service or repair
- 0301-08 Landscape construction operations, N.O.C.

WAC 296-17A-0302 Classification 0302.

- 0302-01 Brick, block, and stone masonry work, N.O.C.
- 0302-02 Masonry

WAC 296-17A-0303 Classification 0303.

- 0303-00 Plastering, stuccoing and lathing buildings, N.O.C.

WAC 296-17A-0306 Classification 0306.

- 0306-00 Plumbing, N.O.C
- 0306-02 Automatic sprinkler systems or fire extinguishing systems: Installation, service or repair within buildings
- 0306-03 Boilers, steam pipes, water pipes, heating ducts: Installation of covering insulation
- 0306-04 Boilers, N.O.C.: Installation, service or repair
- 0306-05 Pump installation, service or repair, N.O.C.
- 0306-06 Water softening or treatment systems - installation of new equipment systems
- 0306-07 Hot water heater: Installation, service or repair

WAC 296-17A-0307 Classification 0307.

- 0307-01 Furnaces and heating systems: Installation, service or repair
- 0307-04 Ventilating, air conditioning and refrigeration systems: Installation, service or repair, N.O.C.
- 0307-05 Wood, pellet, or gas stove: Installation, service or repair

WAC 296-17A-0308 Classification 0308.

- 0308-00 Chemical spraying and fumigating
- 0308-01 Lawn care maintenance

WAC 296-17A-0403 Classification 0403.

- 0403-00 Sign: Erection, repair, and/or removal, including related painting and maintenance
- 0403-10 Sign painting or lettering outside buildings or structures, N.O.C.

WAC 296-17A-0502 Classification 0502.

- 0502-04 Floor coverings or countertops: Installation or removal
- 0502-99 Floor coverings or countertops: Installation or removal (only to be assigned by the floor covering specialist)

WAC 296-17A-0504 Classification 0504.

- 0504-06 Waterproofing, N.O.C.: Buildings or structures
- 0504-18 Pressure washing services or sandblasting, N.O.C.: Buildings or structures
- 0504-20 Lead abatement
- 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

WAC 296-17A-0507 Classification 0507.

- 0507-05 Roofwork construction and repair
- 0507-99 Roofwork construction and repair (only to be assigned by the roofing specialist)

WAC 296-17A-0508 Classification 0508.

- 0508-00 Radio, television, cellular or water towers, poles and towers, N.O.C.: Construction or erection, dismantling, maintenance or repair
- 0508-01 Smokestack: Construction or erection, dismantling, maintenance or repair
- 0508-02 Windmill and silo: Construction or erection, dismantling, maintenance or repair
- 0508-03 Oil still or refinery: Construction or erection, dismantling, maintenance or repair
- 0508-04 Blast furnace and metal burners: Construction or erection, dismantling, maintenance or repair
- 0508-08 Elevated railway, tram, lift or similar conveyances: Construction or erection, dismantling, maintenance or repair
- 0508-09 Exterior tanks, N.O.C.: Construction or erection, dismantling, maintenance or repair
- 0508-11 Crane or derrick: Installation, construction or erection, dismantling, maintenance or repair
- 0508-12 Water cooling towers or structures - metal or wood: Construction or erection, dismantling, maintenance or repair

WAC 296-17A-0509 Classification 0509.

- 0509-00 Overhead telephone or telegraph lines: New construction or extension of lines - including poles or towers; erection, maintenance or repair by contractor
- 0509-01 Overhead television lines: New construction or extension of lines - including poles or towers; erection, maintenance or repair by contractor
- 0509-02 Overhead electric transmission lines: New construction or extension of lines - including poles, or towers; erection, maintenance or repair by contractor
- 0509-03 Overhead transmission lines, N.O.C.: New construction or extension of lines - including poles or towers; erection, maintenance or repair by contractor

WAC 296-17A-0510 Classification 0510.

- 0510-00 Wood frame building: Construction or alterations, N.O.C.
- 0510-99 Wood frame building: Construction or alteration, N.O.C. (only to be assigned by the wood framing specialist)

WAC 296-17A-0511 Classification 0511.

- 0511-00 Glass installation in buildings

WAC 296-17A-0512 Classification 0512.

- 0512-00 Insulation or sound proofing materials: Installation, N.O.C.
- 0512-01 Asbestos abatement

WAC 296-17A-0513 Classification 0513.

- 0513-00 Interior finish carpentry

WAC 296-17A-0514 Classification 0514.

- 0514-00 Garage or overhead door: Installation, service or repair
- 0514-01 Nonstructural additions to buildings or structures: Installation, removal, alteration, and/or repair

WAC 296-17A-0516 Classification 0516.

- 0516-00 Building repair, remodeling and carpentry
- 0516-01 Wood playground equipment: Installation and/or repair
- 0516-02 Building repair, remodeling and carpentry, N.O.C.

WAC 296-17A-0517 Classification 0517.

- 0517-00 Factory built housing units: Set up by contractor or by employees of the manufacturer
- 0517-01 Building raising, moving and underpinning

WAC 296-17A-0518 Classification 0518.

- 0518-00 Building construction, N.O.C.: Alterations and concrete construction, N.O.C.
- 0518-01 Metal carport: Erection
- 0518-02 Metal service station canopy: Erection
- 0518-03 Building wrecking or demolition - iron, steel, concrete, or wood

WAC 296-17A-0519 Classification 0519.

- 0519-00 Building construction sheet metal work, N.O.C.

WAC 296-17A-0521 Classification 0521.

- 0521-00 Painting building interiors; wallpaper hanging/removal

WAC 296-17A-0540 Classification 0540.

- 0540-00 Wallboard installation, including scrapping - discounted rate (*to be assigned only by the drywall underwriter*)

WAC 296-17A-0541 Classification 0541.

- 0541-00 Wallboard taping, including texturing and priming -discounted rate (*to be assigned only by drywall underwriter)*

WAC 296-17A-0550 Classification 0550.

- 0550-00 Wallboard installation, including scrapping -nondiscounted rate (*to be assigned only by the drywall underwriter*)
- 0550-99 Wallboard installation (only to be assigned by the drywall specialist)

WAC 296-17A-0551 Classification 0551.

- 0551-00 Wallboard taping, including texturing and priming - nondiscounted rate (*to be assigned only by the drywall underwriter*)

WAC 296-17A-0601 Classification 0601.

- 0601-00 Electrical wiring in buildings; electrical wiring, N.O.C.; Permanent flood lighting: Installation
- 0601-07 Electrical machinery and auxiliary apparatus: Installation and repair
- 0601-08 Temporary floodlights or search lights: Erection
- 0601-15 Television cable: Installation service or repair in buildings by contractor

WAC 296-17A-0602 Classification 0602.

- 0602-03 Elevators or elevator door bucks: Installation, service and/or repair

WAC 296-17A-0603 Classification 0603.

- 0603-00 Machinery: Installation, service and/or repair, N.O.C.; Millwright work, N.O.C.
- 0603-05 Dynamos, electrical generators and turbines: Installation, service and/or repair
- 0603-07 Industrial plant maintenance by contractor
- 0603-08 Metal playground equipment, portable bleachers or stages, above ground swimming pools: Installation, dismantling, and/or repair
- 0603-09 Commercial equipment: Installation, dismantling, service, and/or repair

WAC 296-17A-0604 Classification 0604.

- 0604-04 Scrap metal dealers or processors: Collecting, sorting and reduction of scrap metal

WAC 296-17A-0606 Classification 0606.

- 0606-01 Vending, coin-, or token-operated machines: Installation service and/or repair
- 0606-02 Fire extinguisher and fire safety equipment: Sales and service
- 0606-03 Money collecting service of coin-operated and vending machines
- 0606-12 Coin- or token-operated amusement devices in stores or shopping malls, N.O.C.: Installation, removal, service and/or repair

WAC 296-17A-0607 Classification 0607.

- 0607-11 Household appliances: Installation, service and/or repair by nonstore service or repair company; dealers of used household appliances
- 0607-16 Television antenna or satellite dish: Installation, removal, service and/or repair
- 0607-17 Safes or vaults: Installation, removal, service and/or repair
- 0607-18 Window/door blinds, shades, curtains and drapes: Installation
- 0607-19 Advertising or merchandise display: Set up or removal within buildings by nonstore employees; staging services
- 0607-21 Meat slicer or grinder: Installation, service and/or repair
- 0607-22 Protective bumpers: Installation
- 0607-23 Cellular phone systems or audio components: Installation in vehicles, service and repair

WAC 296-17A-0608 Classification 0608.

- 0608-01 Electrical alarm systems: Installation, service, and/or repair
- 0608-02 Intercom or audio call box: Installation, service, and/or repair
- 0608-04 Telephone and/or telephonic equipment - prewire by contractor: Installation, service, and/or repair

WAC 296-17A-0701 Classification 0701.

- 0701-00 New dam construction: All operations in dam site area

WAC 296-17A-0803 Classification 0803.

- 0803-00 Cities and towns - all other employees

WAC 296-17A-0901 Classification 0901.

- 0901-00 Ship building and/or repair, N.O.C. (*to be assigned only by the maritime underwriter*)

WAC 296-17A-1002 Classification 1002.

- 1002-00 Sawmills: Operation and maintenance
- 1002-08 Shake and shingle mills - automated process

WAC 296-17A-1003 Classification 1003.

- 1003-02 Dry kiln operations
- 1003-03 Creosote works; pile and pole treating
- 1003-04 Pole yards
- 1003-05 Masts and spars yards
- 1003-06 Log home manufacturing

WAC 296-17A-1004 Classification 1004.

- 1004-00 Log storage and log sorting yards

WAC 296-17A-1005 Classification 1005.

- 1005-02 Shake and/or shingle mills

WAC 296-17A-1006 Classification 1006

1006-00 Land surveying services, N.O.C.

Applies to establishments engaged in providing professional land surveying services not covered by another classification (N.O.C.).

Work in this rate classification includes, but is not limited to:

- Measuring the size and physical characteristics of earth surfaces to determine precise location and measurements of points, elevations, lines, areas, contours and boundaries; and
- Performing marine, mine, forestry, geological and photogrammetric surveys which utilize sophisticated instruments and techniques, including aerial photography.

Field data collected by surveyors may be used to produce maps, architectural and civil engineering plans and drawings. Maps and drawings may be produced by drafters who plot out the field data by hand or by using computer-aided drafting programs.

What activities are not included in this classification?

- Draftsmen whose duties are limited to office work; if all conditions of the general reporting rules governing standard exception employees have been met, they may be reported separately in classification 4904; and
- Surveyors employed by construction companies or other types of businesses who are to be reported separately in the applicable classification for those businesses.

WAC 296-17A-1007 Classification 1007.

- 1007-08 Geophysical exploration, N.O.C.
- 1007-09 Testing and inspecting of pipelines using radiographic or X-ray analysis process by contractor at industrial plants or construction sites
- 1007-15 Inspection and grading bureaus, N.O.C.; log scaling and grading bureaus; lumber inspection services; weigh scale attendants, N.O.C.; weather stations; rainmaking - no aircraft
- 1007-16 Foresters (*to be assigned only by reforestation underwriter*)
- 1007-18 Foresters and timber cruisers - scientific tree, forestry, and watershed studies (*to be*

assigned only by reforestation underwriter)
- 1007-19 Timber cruisers (*to be assigned only by reforestation underwriter*)
- 1007-20 Foresters and timber cruisers - tree auditing (*to be assigned only by reforestation underwriter*)
- 1007-21 Environmental and ecological surveyor services, N.O.C.

WAC 296-17A-1101 Classification 1101.

- 1101-04 Automobile delivery or repossessing
- 1101-06 Delivery by retail and wholesale stores and distributors, N.O.C.
- 1101-09 Parcel delivery companies for delivery of small parcels
- 1101-14 News agents or distributors of magazines, periodicals and telephone books - no retail dealers
- 1101-17 Driver delivery sales, N.O.C.
- 1101-19 Route food services
- 1101-20 Computer tape or accounting records delivery service
- 1101-21 Errand service

WAC 296-17A-1102 Classification 1102.

- 1102-02 Interstate trucking
- 1102-03 Intrastate trucking
- 1102-04 Combined interstate/intrastate trucking

WAC 296-17A-1103 Classification 1103.

- 1103-00 Coal and solid fuel dealers - Yard operations
- 1103-02 Firewood dealers - Yard operations
- 1103-04 Composting
- 1103-06 Top soil, humus, peat and beauty bark dealers - Yard operations

WAC 296-17A-1104 Classification 1104.

- 1104-00 Auto or truck wrecking or dismantling

WAC 296-17A-1105 Classification 1105.

- 1105-00 Septic tank pumping
- 1105-01 Street sweeping; parking lot sweeping; dust control; and portable chemical toilet servicing
- 1105-02 Vacuum truck services

WAC 296-17A-1106 Classification 1106.

- 1106-00 Rental stores, N.O.C.; Truck canopy sales

WAC 296-17A-1108 Classification 1108.

- 1108-02 Glass tempering
- 1108-03 Flat glass merchants - no tempering
- 1108-04 Auto glass merchants
- 1108-05 Combined auto and flat glass merchants - no tempering
- 1108-06 Glass frosting, etching, beveling or grinding

WAC 296-17A-1109 Classification 1109.

- 1109-00 Automobile or truck towing services, N.O.C.

WAC 296-17A-1301 Classification 1301.

- 1301-00 Electric light and power plants operated by cities, towns, or counties
- 1301-01 Electric light and power cooperatives
- 1301-02 Electric light and power plants operated by public utility districts
- 1301-05 Steam heat power plants

WAC 296-17A-1303 Classification 1303.

- 1303-00 Telephone companies - all other employees
- 1303-01 Telegraph companies - all other employees

WAC 296-17A-1304 Classification 1304.

- 1304-00 Telephone companies - exchange operators, clerical office and sales personnel
- 1304-01 Telegraph companies - clerical office and sales personnel

WAC 296-17A-1305 Classification 1305.

- 1305-00 Cable companies, including homeowners' associations or cooperatives offering a central cable system; technical field staff

WAC 296-17A-1401 Classification 1401.

- 1401-01 Taxicab companies – Flat rate by driver
- 1401-02 Taxicab companies – Flat rate by vehicle
- 1401-03 Taxicab companies – Actual hours
- 1401-04 Pedicab and horse-drawn carriage companies

WAC 296-17A-1404 Classification 1404.

- 1404-06 Vessels, ferries, tugs, and steamboats, N.O.C.
- 1404-07 Train rides
- 1404-11 Escort and pilot cars
- 1404-12 Cabulance and paratransit

WAC 296-17A-1405 Classification 1405.

- 1405-00 Ambulance services

WAC 296-17A-1407 Classification 1407.

- 1407-00 Bus companies

WAC 296-17A-1501 Classification 1501.

- 1501-00 Counties and taxing districts, N.O.C. - All other employees
- 1501-01 Housing authorities, N.O.C. - All other employees
- 1501-08 Native American tribal councils - All other employees
- 1501-09 Military base maintenance, N.O.C.
- 1501-20 Community action organizations - All other employees N.O.C.

WAC 296-17A-1507 Classification 1507.

- 1507-01 Irrigation ditches operation, repair and maintenance
- 1507-02 Waterworks operations, repair and maintenance

WAC 296-17A-1701 Classification 1701.

- 1701-02 Ore reduction, by wet or dry process without application of heat at mine

WAC 296-17A-1702 Classification 1702.

- 1702-01 Coal mines and mines N.O.C., underground; coke ovens

WAC 296-17A-1703 Classification 1703.

- 1703-01 Open cut mining - all types; placer or hydraulic mining

WAC 296-17A-1704 Classification 1704.

- 1704-02 Quarries, N.O.C.

WAC 296-17A-1801 Classification 1801.

- 1801-01 Lead smelting, sintering, or refining; calcium carbide manufacturing
- 1801-03 Steel or iron rolling mills; rolling mills, N.O.C.
- 1801-08 Ore smelting, sintering or refining, N.O.C.
- 1801-09 Metal recovering, refining or reprocessing

WAC 296-17A-1802 Classification 1802.

- 1802-00 Aluminum smelting

WAC 296-17A-2002 Classification 2002.

- 2002-13 Freight handler services, N.O.C.
- 2002-31 Refrigeration car - loading, unloading or icing

WAC 296-17A-2004 Classification 2004.

- 2004-21 Iron or steel merchants; wire rope and cable dealers

WAC 296-17A-2007 Classification 2007.

- 2007-02 Grain elevator or warehouse
- 2007-03 Bean or pea elevator or warehouse

WAC 296-17A-2008 Classification 2008.

- 2008-01 Warehouses - field bonded

WAC 296-17A-2009 Classification 2009.

- 2009-00 Building material dealers and lumber yards
- 2009-01 Electrical supply dealers
- 2009-02 Farm supply stores
- 2009-03 Hardware stores with lumber or building material supplies
- 2009-04 Pump, plumbing, irrigation, and pipe supply dealers
- 2009-05 Warehouse centers
- 2009-06 HVAC supply dealers

WAC 296-17A-2101 Classification 2101.

- 2101-00 Grain milling; flour mills; feed mills; feed manufacturing
- 2101-01 Hay, grain or feed dealers
- 2101-02 Seed processing
- 2101-05 Hop pellet manufacturing

WAC 296-17A-2102 Classification 2102.

- 2102-00 Warehouses - General merchandise
- 2102-04 Recycle, collection and receiving stations; rags, bottles, paper and metal container dealers, N.O.C.
- 2102-11 Grocery, fruit or produce distributors - Wholesale or combined wholesale and retail
- 2102-28 Wool or cotton merchants

WAC 296-17A-2104 Classification 2104.

- 2104-01 Vegetable packing - fresh
- 2104-02 Fruit packing - fresh

WAC 296-17A-2105 Classification 2105.

- 2105-00 Beer, ale, wine and soft drink importers, exporters and distributors - wholesale or combined wholesale and retail
- 2105-01 Beer, ale and wine importers, exporters and distributors - wholesale or combined wholesale and retail
- 2105-02 Soft drink importers, exporters and distributors - wholesale or combined wholesale and retail

WAC 296-17A-2106 Classification 2106.

- 2106-00 Fertilizer, anhydrous ammonia and agricultural chemical dealers

WAC 296-17A-2201 Classification 2201.

- 2201-01 Laundry, dry cleaning and dyeing establishments

WAC 296-17A-2202 Classification 2202.

- 2202-03 Carpet, rug, and upholstery cleaning

WAC 296-17A-2203 Classification 2203.

- 2203-00 Laundries - commercial or industrial: N.O.C.

WAC 296-17A-2204 Classification 2204.

- 2204-00 Laundry or dry cleaning - coin-operated, self-service operations

WAC 296-17A-2401 Classification 2401.

- 2401-00 Paper, pulp, or wood fiber: Manufacturing
- 2401-03 Corrugated and fiber board container: Manufacturing
- 2401-04 Paper coating, corrugating, laminating, oiling, or embossing
- 2401-08 Paper goods, N.O.C.: Manufacturing

WAC 296-17A-2903 Classification 2903.

- 2903-00 Wood chip, hog fuel, bark, bark flour, fire log and lath: Manufacturing
- 2903-06 Wood furniture stock: Manufacturing
- 2903-08 Wood door, jamb, window, sash, stair, molding and miscellaneous millwork: Manufacturing, prehanging or assembly
- 2903-10 Wood box, shook, pallet, bin: Manufacturing, assembly, or repair. Wood pallet dealer/recycle operations: Including repairs of pallets
- 2903-12 Wood products, N.O.C.: Manufacturing or assembly
- 2903-13 Veneer products: Manufacturing
- 2903-20 Wood sign: Manufacturing
- 2903-21 Wood truss: Manufacturing
- 2903-26 Lumber: Remanufacturing
- 2903-27 Ridge cap and/or shim: Manufacturing
- 2903-28 Wood boat: Manufacturing, repair, or refinish

WAC 296-17A-2904 Classification 2904.

- 2904-00 Veneer: Commercial production
- 2904-01 Plywood: Manufacturing

WAC 296-17A-2905 Classification 2905.

- 2905-00 Wood furniture and casket: Manufacturing, assembling, or repairing; Furniture refinishing

WAC 296-17A-2906 Classification 2906.

- 2906-01 Pattern or model - metal, plastic or wood: Manufacturing
- 2906-14 Wood piano or musical instrument: Manufacturing

WAC 296-17A-2907 Classification 2907.

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

WAC 296-17A-2908 Classification 2908.

- 2908-00 Factory built housing: Manufacturing or assembly
- 2908-02 Campers and travel trailers: Manufacturing
- 2908-03 Wood or metal truck canopy: Manufacturing

WAC 296-17A-2909 Classification 2909.

- 2909-00 Woodenware - household and sporting goods N.O.C.: Manufacturing or assembly

WAC 296-17A-3101 Classification 3101.

- 3101-05 Ready mix concrete dealers

WAC 296-17A-3102 Classification 3102.

- 3102-04 Rock wool insulation: Manufacturing

WAC 296-17A-3103 Classification 3103.

- 3103-01 Cement or lime: Manufacturing
- 3103-02 Lightweight aggregate building or insulation material: Manufacturing

WAC 296-17A-3104 Classification 3104.

- 3104-08 Plaster, whiting, talc, emery powder: Manufacturing
- 3104-52 Asbestos products or mica goods: Manufacturing
- 3104-53 Stone products: Manufacturing; fabrication, or polishing, N.O.C.
- 3104-55 Plasterboard or plaster block: Manufacturing
- 3104-57 Coating of building materials, N.O.C.
- 3104-58 Monument dealers

WAC 296-17A-3105 Classification 3105.

- 3105-06 Concrete blocks, bricks, poles, piles, tiles and beams manufacturing
- 3105-07 Concrete sewer and irrigation pipes, concrete septic tanks and concrete products, N.O.C. manufacturing

WAC 296-17A-3303 Classification 3303.

- 3303-07 Fish dealers - retail
- 3303-08 Meat and poultry dealers - retail

WAC 296-17A-3304 Classification 3304.

- 3304-00 Fish processors, packers and repackagers - wholesale or combined wholesale/retail
- 3304-01 Meat and/or poultry dealers - wholesale or combined wholesale/retail

WAC 296-17A-3309 Classification 3309.

- 3309-02 Golf cart sales/rental agencies
- 3309-03 Motorcycle, moped, motor scooter, snowmobile, jet ski, all-terrain vehicles sales/rental agencies

WAC 296-17A-3402 Classification 3402.

- 3402-00 Air compressor: Manufacturing or assembly
- 3402-01 Printing or bookbinding machinery: Manufacturing or assembly
- 3402-02 Pump, safe, scale, auto jack, and water meter: Manufacturing or assembly
- 3402-03 Shoe or textile machinery: Manufacturing or assembly
- 3402-04 Confectioners or food processing machinery: Manufacturing or assembly
- 3402-05 Machine shops, N.O.C.
- 3402-06 Power saw, lawn and garden equipment, small motor, N.O.C.: Repair
- 3402-07 Gear: Manufacturing or grinding
- 3402-08 Elevator: Manufacturing
- 3402-12 Multimedia blasting
- 3402-14 Furnace, heater, radiator, wood, propane, or pellet stoves: Manufacturing
- 3402-16 Die casting
- 3402-26 Saw blade: Manufacturing, assembly, or sharpening
- 3402-28 Heat treating metal
- 3402-29 Nut, bolt, screw, nail, tack, rivet, eyelet spike, needle, N.O.C.: Manufacturing sprinkler head, speedometer, carburetor: Manufacturing or assembly
- 3402-32 Abrasive wheel: Manufacturing
- 3402-40 Welding or cutting, N.O.C. (*mobile operations limited to repair of equipment and machinery*)
- 3402-48 Automobile or truck, radiator and heater core: Manufacturing and repair shops
- 3402-60 Office machinery, N.O.C.: Manufacturing or assembly; Cash register or sewing machines: Manufacturing or assembly
- 3402-61 Small arms: Manufacturing, assembly, or rebuild
- 3402-74 Tool: Manufacturing, not hot forming or stamping; Die: Manufacturing - ferrous
- 3402-77 Auto, truck, semi-trailer and bus body: Manufacturing; Travel trailer body: Manufacturing or repair
- 3402-83 Tool: Manufacturing and machine finishing
- 3402-85 Auto or truck parts: Machining or rebuild not in vehicle
- 3402-86 Auto, truck or aircraft engine, N.O.C.: Manufacturing or rebuilding
- 3402-91 Bed spring or wire mattress: Manufacturing
- 3402-93 Valve: Manufacturing
- 3402-94 Precision machined parts, N.O.C.: Manufacturing
- 3402-95 Storage battery: Manufacturing, assembly or repair
- 3402-96 Automobile or motorcycle: Manufacturing or assembly
- 3402-98 Machinery, N.O.C.: Manufacturing or assembly
- 3402-99 Photo processing machinery: Manufacturing or assembly

WAC 296-17A-3403 Classification 3403.

- 3403-00 Aircraft: Manufacturing

WAC 296-17A-3404 Classification 3404.

- 3404-01 Can: Manufacturing - aluminum or galvanized
- 3404-02 Galvanized iron works: Manufacturing - nonstructural
- 3404-03 Hardware, N.O.C.: Manufacturing
- 3404-04 Metal stamping
- 3404-06 Metal sign: Manufacturing
- 3404-07 Metal goods, N.O.C.: Manufacturing or assembly from materials lighter than 9 gauge
- 3404-12 Aluminum ware: Manufacturing from sheet aluminum
- 3404-18 Metal coffin/casket: Manufacturing or assembly
- 3404-19 Metal awnings: Manufacturing or assembly
- 3404-20 Metal furniture, shower door, showcases: Manufacturing or assembly
- 3404-21 Stove: Manufacturing from metals lighter than 9 gauge
- 3404-24 Metal electric or gas lighting fixtures, lampshades or lantern: Manufacturing or assembly
- 3404-25 Brass or copper goods: Manufacturing
- 3404-26 Aluminum window, sash or door: Manufacturing or assembly
- 3404-27 Auto or truck parts, N.O.C.: Manufacturing or assembly; miscellaneous stamped parts
- 3404-29 Metal ski and toboggan: Manufacturing

WAC 296-17A-3405 Classification 3405.

- 3405-02 Precision machined parts and products, N.O.C.: Manufacturing

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
- 3406-01 Automobile or truck storage garages
- 3406-04 Automobile or truck - Detailing by contractor; glass tinting; windshield repair
- 3406-05 Automobile or truck car washes

WAC 296-17A-3407 Classification 3407.

- 3407-00 Gas or oil dealers, wholesale or retail, including fuel oil, propane or butane
- 3407-01 Asphalt, bitumen dealers
- 3407-02 Processing waste oils, solvents, antifreeze, paints, and similar materials
- 3407-03 Oil refining - petroleum, including manufacture of products from oil; gasohol - distilling or refining
- 3407-04 Asphalt or tar - distilling or refining
- 3407-05 Gas or oil well operation
- 3407-07 Oil or gas wells - cementing
- 3407-12 Oil or gas pipeline operation
- 3407-17 Asphalt roofing material - manufacturing
- 3407-18 Asphalt paving material - manufacturing
- 3407-19 Dewatering sludge; advanced recycling of plastics and tires; On-site oil filtering

WAC 296-17A-3408 Classification 3408.

- 3408-00 Natural gas companies

WAC 296-17A-3409 Classification 3409.

- 3409-00 Self-service gas stations

WAC 296-17A-3410 Classification 3410.

- 3410-00 Convenience grocery stores or minimarkets with self-service gasoline operations

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
- 3411-01 Automobile: Service centers, repair shops or garages
- 3411-02 Automobile: Service specialty shops

WAC 296-17A-3412 Classification 3412.

- 3412-00 Automobile and truck: Body and fender repair shops

WAC 296-17A-3414 Classification 3414.

- 3414-00 Boat dealers
- 3414-01 Marinas and boat house operations: Boat storage facilities

WAC 296-17A-3415 Classification 3415.

- 3415-00 Factory built housing dealers

WAC 296-17A-3501 Classification 3501.

- 3501-00 Brick or clay products, N.O.C: Manufacturing
- 3501-01 Refractory products: Manufacturing

WAC 296-17A-3503 Classification 3503.

- 3503-17 Pottery, earthenware, ceramics, porcelain or china: Manufacturing
- 3503-19 Decorative tile: Manufacturing
- 3503-20 Stained or leaded glassware, N.O.C.: Manufacturing
- 3503-21 Glassware, N.O.C.: Manufacturing; Melting, blowing, and forming hot glass
- 3503-23 Agate or enamel ware: Manufacturing

WAC 296-17A-3506 Classification 3506.

- 3506-02 Mobile crane and hoisting services; Rigging contractors, N.O.C.
- 3506-03 Concrete pump truck service

WAC 296-17A-3509 Classification 3509.

- 3509-01 Statuary and ornament: Manufacturing

WAC 296-17A-3510 Classification 3510.

- 3510-02 Plastics: Artificial marble manufacturing
- 3510-03 Plastics: Extrusion, blow molding
- 3510-04 Plastics: Vacuum forming
- 3510-05 Plastics: Foam molding, rotary molding, liquid molding
- 3510-06 Plastics: Injection molding
- 3510-07 Plastics: Manufacture, N.O.C.
- 3510-08 Graphite composite goods: Manufacturing

WAC 296-17A-3511 Classification 3511.

- 3511-02 Fiberglass goods: Manufacturing, N.O.C.

WAC 296-17A-3512 Classification 3512.

- 3512-02 Plastic goods: Manufacturing - cutting, milling or bending

WAC 296-17A-3513 Classification 3513.

- 3513-00 Rubber goods, N.O.C.: Manufacturing

WAC 296-17A-3602 Classification 3602.

- 3602-01 Electrical, telegraph or radio component, telephone set: Manufacture, assembly, or repair
- 3602-02 Instrument - scientific, medical, or professional: Manufacturing; magnetic tape: Manufacturing
- 3602-03 Sound recording equipment: Manufacturing
- 3602-04 Thermometer and steam gauge: Manufacturing
- 3602-05 Dental laboratories
- 3602-06 Jewelry: Manufacturing or engraving; trophy assembly or engraving
- 3602-07 Electronic parts: Assembly
- 3602-08 Electrical/electronic ignition assembly, cord set, or radio set: Assembly
- 3602-09 Watch: Manufacturing
- 3602-10 Camera, video camcorder, motion picture projectors: Manufacturing, assembly, or repair
- 3602-11 Fishing tackle: Manufacturing or assembly
- 3602-12 Incandescent lamp or electric tube: Manufacturing
- 3602-14 Musical instrument - Metal: Repair
- 3602-23 Electronics products - Resistors, capacitors, chips and relays, transistors: Manufacturing
- 3602-24 Stamped metal goods: Manufacturing
- 3602-27 Electronic circuit board, N.O.C: Assembly
- 3602-28 Stereo components: Manufacturing or assembly

WAC 296-17A-3603 Classification 3603.

- 3603-10 Furniture stripping and refinishing; metal plating or polishing, rustproofing, N.O.C.
- 3603-11 Electroplating and detinning, N.O.C.
- 3603-12 Painting in shop, N.O.C.

WAC 296-17A-3604 Classification 3604.

- 3604-16 Galvanizing or tinning - not electrolytic, N.O.C.

WAC 296-17A-3605 Classification 3605.

- 3605-28 Truck: Manufacturing or assembly

WAC 296-17A-3701 Classification 3701.

- 3701-03 Ammonia, nitrogen and ammonium nitrate: Manufacturing
- 3701-04 Nitrate recovery from X-ray and photo films
- 3701-05 Dye and chemicals: Manufacturing
- 3701-06 Chemicals, N.O.C.: Manufacturing by nitration, alkylation and oxidation processes
- 3701-07 Chemical mixing, blending and repackaging only
- 3701-08 Cosmetics: Manufacturing
- 3701-09 Drug, medicine, or pharmaceutical preparation: Manufacturing
- 3701-10 Oxygen, hydrogen, acetylene gas, carbonic acid gas: Manufacturing
- 3701-11 Alcohol: Manufacturing, distilling, N.O.C.
- 3701-13 Polish, dressing, or ink: Manufacturing
- 3701-14 Extract: Manufacturing, including distillation of essential oils
- 3701-15 Perfume: Manufacturing, including distillation of essential oils
- 3701-17 Mint distilling
- 3701-20 Salt, borax or potash producing or refining
- 3701-21 Serum, antitoxin or virus: Manufacturing
- 3701-22 Paint, varnish or lacquer: Manufacturing
- 3701-23 Putty or synthetic resin: Manufacturing
- 3701-25 Candle, crayon, and paste or glue: Manufacturing
- 3701-27 Hazardous/toxic material: Repackaging for disposal

WAC 296-17A-3702 Classification 3702.

- 3702-01 Breweries or malt houses
- Yeast: Manufacturing
- 3702-03 Bottling: Beverages, N.O.C.
- 3702-05 Wine making or wineries, Spirituous liquor: Manufacturing

WAC 296-17A-3708 Classification 3708.

- 3708-14 Hide or leather dealers
- 3708-15 Linoleum, oil cloth or imitation leather: Manufacturing; Coating, impregnating, laminating or waterproofing textiles, N.O.C.
- 3708-16 Bleaching, dyeing or finishing textiles: N.O.C.
- 3708-18 Broom or brush: Manufacturing or assembly, N.O.C.
- 3708-19 Cordage, rope, or twine: Manufacturing
- 3708-22 Pelting
- 3708-23 Taxidermists
- 3708-26 Net, thread, webbing, yarn: Manufacturing
- 3708-27 Spinning or weaving, N.O.C. Plush, velvet, felt: Manufacturing
- 3708-29 Mattress or box springs: Manufacturing
- 3708-32 Carpet or rug: Manufacturing
- 3708-34 Batting, wadding or waste: Manufacturing; Wool combing or scouring
- 3708-39 Textile goods: Manufacturing N.O.C.
- 3708-40 Bag or sack-industrial size, N.O.C.: Manufacturing

WAC 296-17A-3802 Classification 3802.

- 3802-13 Handbag or pack: Manufacturing
- 3802-28 Millinery: Manufacturing; Artificial feather or flower, N.O.C.: Manufacturing
- 3802-29 Wig: Manufacturing
- 3802-34 Screen printing of cloth or garments
- 3802-37 Hand carved or inlaid rug: Manufacturing
- 3802-38 Embroidery services; lace: Manufacturing
- 3802-39 Household furnishings: Manufacturing
- 3802-40 Garments, slippers, accessories, miscellaneous soft goods, N.O.C.: Manufacturing
- 3802-41 Gloves, N.O.C.: Manufacturing
- 3802-42 Knitted fabric or garments or hosiery: Manufacturing
- 3802-43 Leather goods, N.O.C.: Manufacture or repair
- 3802-44 Shoe or boot: Manufacturing or repair
- 3802-45 Rubber or pliable goods: Manufacturing by cutting or gluing
- 3802-46 Tent, tarp, awning or shade, boat cover or sail: Manufacturing

WAC 296-17A-3808 Classification 3808.

- 3808-00 Upholstery work, N.O.C.

WAC 296-17A-3901 Classification 3901.

- 3901-00 Bakeries - retail
- 3901-01 Bakeries - retail - specialty shops

WAC 296-17A-3902 Classification 3902.

- 3902-00 Fruit and vegetable: Cannery and freezer operations
- 3902-01 Fruit and vegetable: Evaporating, preserving or dehydrating
- 3902-02 Fruit syrup or juice, cider, jam or jelly: Manufacturing
- 3902-11 Chocolate, cocoa, corn products: Manufacturing
- 3902-12 Baking powder, dextrine, glucose and starch: Manufacturing
- 3902-13 Nut shelling, egg breaking, coconut shredding and peanut handling
- 3902-14 Food sundries, N.O.C.: Manufacturing or processing
- 3902-15 Pickles and sauerkraut: Manufacturing
- 3902-17 Pet food: Manufacturing
- 3902-24 Breakfast food: Manufacturing
- 3902-26 Poultry canning and canneries, N.O.C.
- 3902-27 Vegetable oil or butter substitutes: Manufacturing
- 3902-28 Dairy products: Bottling or manufacturing

WAC 296-17A-3903 Classification 3903.

- 3903-08 Sugar refining; molasses and syrup, N.O.C.: Manufacturing

WAC 296-17A-3905 Classification 3905.

- 3905-00 Restaurants, N.O.C.
- 3905-01 Food, drink, and candy vendors or concessionaires
- 3905-03 Commissaries and restaurants with construction, erection, logging or mine operations
- 3905-04 Eating establishments, N.O.C. such as public lunch counters in stores
- 3905-06 Taverns
- 3905-07 Restaurants serving spirits or hard liquor
- 3905-08 Pizza parlors
- 3905-09 Fast food drive-ins, N.O.C.
- 3905-11 Soft drink lounges
- 3905-12 Ice cream parlors
- 3905-13 Candy, nut, and popcorn retail stores with on-premises manufacturing
- 3905-14 Espresso/coffee stands and carts

WAC 296-17A-3906 Classification 3906.

- 3906-00 Bakeries, N.O.C.
- 3906-01 Cracker: Manufacturing N.O.C.
- 3906-02 Potato chip: Manufacturing N.O.C.
- 3906-03 Ravioli and tamale: Manufacturing
- 3906-04 Pasta: Manufacturing
- 3906-05 Confectionery, chewing gum or cough drop: Manufacturing
- 3906-07 Pizza: Manufacturing, N.O.C.

WAC 296-17A-3909 Classification 3909.

- 3909-00 Caterers

WAC 296-17A-4101 Classification 4101.

- 4101-00 Printing, lithography, engraving, map printing and silk screening, N.O.C.
- 4101-02 Rubber stamp: Manufacturing or assembly
- 4101-03 Bookbinding

WAC 296-17A-4103 Classification 4103.

- 4103-01 Newspaper publishing

WAC 296-17A-4107 Classification 4107.

- 4107-04 Business machines: Service, repair, installation, and recycle, N.O.C.
- 4107-20 Piano tuning

WAC 296-17A-4108 Classification 4108.

- 4108-15 Letter service shops and mailing or addressing companies

WAC 296-17A-4109 Classification 4109.

- 4109-10 Sign painting or lettering inside buildings
- 4109-18 Sign painting in shop

WAC 296-17A-4201 Classification 4201.

- 4201-00 Longshoring and stevedoring
- 4201-02 Port districts

WAC 296-17A-4301 Classification 4301.

- 4301-05 Glue, lard, or tallow: Manufacturing
- 4301-10 Sausage: Manufacturing
- 4301-11 Packing house
- 4301-12 Meat products: Manufacturing
- 4301-13 Peat moss: Shredding and baling
- 4301-17 Tanneries, fur manufacturing
- 4301-19 Sausage casing dealers
- 4301-21 Rendering works, N.O.C.
- 4301-22 Slaughterhouses

WAC 296-17A-4302 Classification 4302.

- 4302-14 Custom meat cutting
- 4302-15 Custom meat cutting and farm kill
- 4302-16 Farm kill

WAC 296-17A-4304 Classification 4304.

- 4304-00 Feedlots or stockyards
- 4304-02 Livestock auction and sales yards; livestock buyers

WAC 296-17A-4305 Classification 4305.

- 4305-06 Garbage works or landfill: Reduction or incineration
- 4305-18 Solid waste, refuse or ashes collecting
- 4305-20 Hazardous waste and toxic material processing or handling, N.O.C.
- 4305-21 Tire dumps or collection centers
- 4305-22 Debris removal: Construction sites or nonconstruction debris N.O.C.

WAC 296-17A-4401 Classification 4401.

- 4401-00 Cold storage lockers

WAC 296-17A-4402 Classification 4402.

- 4402-00 Ice: Manufacturing or harvesting
- 4402-02 Ice dealers

WAC 296-17A-4404 Classification 4404.

- 4404-05 Cold storage warehouse

WAC 296-17A-4501 Classification 4501.

- 4501-00 Radio or television broadcasting companies, recording, and video production; technical field staff

WAC 296-17A-4502 Classification 4502.

- 4502-00 Radio broadcasting stations: All other employment
- 4502-01 Television broadcasting stations and video production: All other employment
- 4502-02 Recording companies, studio
- 4502-03 Television cable companies: Control room and clerical personnel

WAC 296-17A-4504 Classification 4504.

- 4504-00 Theatres

WAC 296-17A-4802 Classification 4802.

- 4802-02 Farms: Berry
- 4802-03 Farms: Bulb raising
- 4802-06 Picking of forest products, N.O.C.
- 4802-11 Farms: Flower or vegetable seeds
- 4802-12 Farms: Field vegetable crops - mechanically harvested
- 4802-13 Farms: Flowers - field growing, Farms: Florists - cultivating or gardening

WAC 296-17A-4803 Classification 4803.

- 4803-02 Farms: Orchards - fruit tree crops
- 4803-04 Farms: Orchards - nut tree crops
- 4803-16 Farms, N.O.C.

WAC 296-17A-4804 Classification 4804.

- 4804-00 Farms: Poultry
- 4804-03 Farms: Egg production
- 4804-05 Farms: Fur bearing animals
- 4804-06 Farms: Worm
- 4804-07 Farms: Apiaries (bees)
- 4804-08 Farms: Aviaries (birds)
- 4804-09 Egg grading, candling and packing

WAC 296-17A-4805 Classification 4805.

- 4805-00 Nurseries, N.O.C.
- 4805-05 Nurseries: Tree
- 4805-06 Farms: Sod growing
- 4805-07 Farms: Aquatic plants
- 4805-08 Farms: Shellfish
- 4805-09 Christmas tree sales from U-cut or retail sales lots

WAC 296-17A-4806 Classification 4806.

- 4806-01 Farms: Nuts, berries, prunes, or field flowers and bulbs - hand harvesting

WAC 296-17A-4808 Classification 4808.

- 4808-01 Farms: Diversified field crops
- 4808-02 Farms: Alfalfa, clover and grass seed
- 4808-04 Farms: Hay
- 4808-06 Farms: Cereal grain
- 4808-07 Potato sorting and storage
- 4808-08 Custom hay baling
- 4808-11 Custom farm services by contractor

WAC 296-17A-4809 Classification 4809.

- 4809-01 Greenhouses, N.O.C.
- 4809-04 Farms: Mushrooms
- 4809-05 Farms: Sprouts

WAC 296-17A-4810 Classification 4810.

- 4810-00 Farms: Field vegetables and herbs, N.O.C. - hand harvesting

WAC 296-17A-4811 Classification 4811.

- 4811-00 Farms: Hops
- 4811-01 Farms: Mint

WAC 296-17A-4812 Classification 4812.

- 4812-00 Farms: Fin fish and shell fish hatcheries

WAC 296-17A-4813 Classification 4813.

- 4813-00 Vineyards

WAC 296-17A-4900 Classification 4900.

- 4900-00 Construction: Superintendent or project manager

WAC 296-17A-4901 Classification 4901.

- 4901-00 Consulting engineering, Architectural services, N.O.C.
- 4901-16 Geologists, N.O.C.

WAC 296-17A-4902 Classification 4902.

- 4902-00 State government clerical and administrative office personnel

WAC 296-17A-4903 Classification 4903.

- 4903-06 Marine appraising
- 4903-07 Boiler inspecting, N.O.C.
- 4903-08 Elevator inspecting
- 4903-09 Inspection for insurance or valuation
- 4903-10 Inspection of buildings

WAC 296-17A-4904 Classification 4904.

- 4904-00 Clerical office, N.O.C.
- 4904-13 Clerical office: Insurance companies, agents or brokers
- 4904-17 Clerical office: Employee leasing companies
- 4904-20 Community action organizations - Clerical office employees

WAC 296-17A-4905 Classification 4905.

- 4905-04 Hotels or motels

WAC 296-17A-4906 Classification 4906.

- 4906-01 Institutions of higher education - public
- 4906-02 Institutions of higher education - private

WAC 296-17A-4907 Classification 4907.

- 4907-00 Inmate work opportunity - state
- 4907-01 Inmate work opportunity - city
- 4907-02 Inmate work opportunity - county

WAC 296-17A-4908 Classification 4908.

- 4908-00 Inmates of adult honor camps

WAC 296-17A-4909 Classification 4909.

- 4909-00 Inmates of juvenile forest camps

WAC 296-17A-4910 Classification 4910.

- 4910-00 Property management services
- 4910-01 Chimney cleaning - residential buildings
- 4910-02 Mini-storage warehouse
- 4910-03 Temporary signs - placement or removal

WAC 296-17A-4911 Classification 4911.

- 4911-00 Construction estimators

WAC 296-17A-4914 Classification 4914.

- 4914-00 Farms: Internship program (to be assigned only by the agricultural specialist)

WAC 296-17A-4915 Classification 4915.

- 4915-00 Farms: Internship program (to be assigned only by the agricultural specialist)

WAC 296-17A-4916 Classification 4916.

- 4916-00 Farms: Internship program (to be assigned only by the agricultural specialist)

WAC 296-17A-5001 Classification 5001.

- 5001-03 Logging, N.O.C.
- 5001-04 Shake, shingle bolt, and post cutting
- 5001-05 Firewood cutting
- 5001-06 Sawmill operations conducted in the woods in connection with logging operations

WAC 296-17A-5002 Classification 5002.

- 5002-00 Booming and rafting logs

WAC 296-17A-5003 Classification 5003.

- 5003-01 Log hauling by contractor
- 5003-02 Log truck drivers, N.O.C.

WAC 296-17A-5004 Classification 5004.

- 5004-04 Animal damage control
- 5004-05 Beaver trapping
- 5004-06 Chemical spraying. Fertilizing services
- 5004-07 Cone picking
- 5004-09 Hydro seeding services
- 5004-11 Pruning services
- 5004-12 Tree netting services
- 5004-13 Tree planting services
- 5004-14 Tree thinning services including forest trail construction and brush clearing, N.O.C.
- 5004-18 Miscellaneous forestry services, N.O.C.

WAC 296-17A-5005 Classification 5005.

- 5005-00 Logging and/or tree thinning - mechanized operations
- 5005-01 Logging machine operators

WAC 296-17A-5006 Classification 5006.

- 5006-00 Forestry machine work - brush clearing and chemical spraying
- 5006-01 Forestry machine work - dust control
- 5006-02 Forestry machine work - forest firefighting
- 5006-03 Forestry machine work - forest trail construction
- 5006-04 Forestry machine work - scarifying
- 5006-05 Forestry machine work - slash burning
- 5006-06 Forestry machine work - slash piling
- 5006-07 Forestry machine work - slope grooming
- 5006-08 Miscellaneous forestry services, N.O.C.

WAC 296-17A-5101 Classification 5101.

- 5101-31 Pipe or tube: Manufacturing - iron or steel; Metal ejection molding

WAC 296-17A-5103 Classification 5103.

- 5103-00 Foundries, N.O.C.

WAC 296-17A-5106 Classification 5106.

- 5106-08 Blacksmithing; vehicle spring or auto bumper: Manufacturing
- 5106-09 Tool forging: Hot forming or stamping
- 5106-10 Forging works; drop or machine

WAC 296-17A-5108 Classification 5108.

- 5108-55 Cable or wire rope: Drawing and manufacturing
- 5108-56 Cable or wire rope: Manufacturing with no drawing
- 5108-57 Cable or wire insulation or covering: Manufacturing

WAC 296-17A-5109 Classification 5109.

- 5109-46 Heavy machinery & equipment including locomotive engines: Manufacture or repair; Press roller recoating/resurfacing
- 5109-47 Heavy arms: Manufacturing or repair

WAC 296-17A-5201 Classification 5201.

- 5201-75 Electric power or transmission equipment: Manufacturing or assembly
- 5201-76 Electric toasters, frying pans, wire harnesses, vacuum cleaners, electrical appliances, N.O.C: Manufacturing or assembly
- 5201-78 Electric motors, generators, alternators, starters, convertors, solenoids and servomotors: Manufacturing or assembly including repair

WAC 296-17A-5204 Classification 5204.

- 5204-58 Railroad car: Manufacturing or repair, Railroad car wheel: Manufacturing or repair

WAC 296-17A-5206 Classification 5206.

- 5206-78 Permanent yard or shop operations; logging or log hauling contractor
- 5206-79 Permanent yard or shop operations; Construction or erection contractor
- 5206-80 Permanent yard or shop operations; interstate and/or intrastate trucking

WAC 296-17A-5207 Classification 5207.

- 5207-00 Bowling centers
- 5207-01 Skating rinks; Skateboard facilities

WAC 296-17A-5208 Classification 5208.

- 5208-00 Iron or steel works: Fabrication or assembly - structural iron or steel
- 5208-01 Brass, bronze, iron - ornamental: Shop fabrication, assembly or manufacture
- 5208-02 Iron works: Fabrication, assembly, or manufacture; nonstructural iron or steel

WAC 296-17A-5209 Classification 5209.

- 5209-00 Boiler or tank construction
- 5209-01 Metal goods, N.O.C. from 9 gauge or heavier metals
- 5209-02 Wood or pellet burning stove: Manufacturing

WAC 296-17A-5300 Classification 5300.

- 5300-00 State government - administrative field personnel

WAC 296-17A-5301 Classification 5301.

- 5301-10 Accounting or bookkeeping services
- 5301-11 Law firms
- 5301-12 Management consultant services, N.O.C.
- 5301-13 Credit bureaus; collection agencies
- 5301-14 Employment agencies
- 5301-15 Court reporting services
- 5301-16 Service and professional organizations
- 5301-18 Telephone answering services
- 5301-19 Travel agencies
- 5301-21 Word processing or secretarial services

WAC 296-17A-5302 Classification 5302.

- 5302-00 Computer consulting, programming, software and web site development, and internet service providers (ISPs), N.O.C.

WAC 296-17A-5305 Classification 5305.

- 5305-06 Clerical office, administrative employees, and elected officials of cities and towns

WAC 296-17A-5306 Classification 5306.

- 5306-07 Clerical office, administrative employees, and elected officials of counties, public utility districts and taxing districts, N.O.C.
- 5306-25 Clerical office and administrative employees of Native American tribal councils
- 5306-26 Clerical office and administrative employees of local public housing authorities
- 5306-27 Clerical office and administrative employees of military base maintenance contractors

WAC 296-17A-5307 Classification 5307.

- 5307-00 State government employees - N.O.C.
- 5307-01 State government employees - juvenile rehabilitation custody

WAC 296-17A-5308 Classification 5308.

- 5308-20 Community action organizations - Professional services and administrative employees

WAC 296-17A-6103 Classification 6103.

- 6103-01 Schools: Academic, K-12 - Clerical office, sales personnel, teachers, N.O.C. and administrative employees
- 6103-02 Schools: Trade or vocational - Clerical office, sales personnel, teachers, N.O.C. and administrative employees
- 6103-03 Libraries, N.O.C. - Clerical office, sales personnel, teachers, N.O.C. and administrative employees
- 6103-04 Churches - Clerical office, sales personnel, teachers, N.O.C. and administrative employees, Bell ringers
- 6103-05 Museums, N.O.C. - Clerical office, sales personnel, teachers, N.O.C. and administrative employees
- 6103-06 Day nurseries or child day care centers - Clerical office, sales personnel, teachers, N.O.C. and administrative employees
- 6103-10 Flight instructions - Clerical office, sales personnel, classroom teachers, N.O.C. and administrative employees
- 6103-11 Schools: N.O.C. - Clerical office, sales personnel, classroom teachers, N.O.C. and administrative employees
- 6103-12 Officials for amateur athletic or cultural events, N.O.C. - and administrative employees
- 6103-13 Longshore and stevedore trainees, N.O.C

WAC 296-17A-6104 Classification 6104.

- 6104-01 Schools: Academic, K-12 - All other employments, N.O.C.
- 6104-02 Schools: Trade or vocational - All other employments, N.O.C.
- 6104-03 Libraries, N.O.C. - All other employments, N.O.C.
- 6104-04 Churches - All other employments, N.O.C.
- 6104-05 Museums, N.O.C - All other employments, N.O.C.
- 6104-06 Day nurseries or child day care centers - All other employments, N.O.C.
- 6104-11 Schools: N.O.C - All other employments, N.O.C.

WAC 296-17A-6105 Classification 6105.

- 6105-05 Hospitals: N.O.C. -

WAC 296-17A-6107 Classification 6107.

- 6107-01 Veterinary hospitals or clinics

WAC 296-17A-6108 Classification 6108.

- 6108-00 Convalescent or nursing homes, rest homes, and homes for the aged

WAC 296-17A-6109 Classification 6109.

6109-00 Physicians, surgeons, and medical clinics, N.O.C.

- 6109-01 Dentists and dental clinics
- 6109-02 Chiropractors, N.O.C.
- 6109-04 Naturopaths, N.O.C.
- 6109-08 Physical therapists, N.O.C.
- 6109-09 Optometrists, N.O.C.
- 6109-10 Psychologists and psychiatrists, N.O.C.
- 6109-12 Nutrition, diet, or weight loss clinics, N.O.C.
- 6109-13 Childbirth classes
- 6109-14 Orthotic referral clinics
- 6109-15 Midwife services
- 6109-16 Licensed massage therapy services
- 6109-17 Radiology and MRI referral clinics

WAC 296-17A-6110 Classification 6110.

- 6110-00 Home health services and nursing care, N.O.C.

WAC 296-17A-6120 Classification 6120.

- 6120-00 Acute care hospitals - with a fully implemented safe patient handling program (to be assigned only by the hospital underwriter)

WAC 296-17A-6121 Classification 6121.

- 6121-00 Acute care hospitals - without a fully implemented safe patient handling program (to be assigned only by the hospital underwriter)

WAC 296-17A-6201 Classification 6201.

- 6201-00 Mortuaries, funeral homes, crematoriums

WAC 296-17A-6202 Classification 6202.

- 6202-00 Cemeteries

WAC 296-17A-6203 Classification 6203.

- 6203-00 YMCA/YWCA institutions
- 6203-01 Boys or girls clubs

WAC 296-17A-6204 Classification 6204.

- 6204-00 Baths or saunas, N.O.C.
- 6204-04 Exercise or health institutes, gymnasiums, health clubs

WAC 296-17A-6205 Classification 6205.

- 6205-00 Clubs, N.O.C.

WAC 296-17A-6206 Classification 6206.

- 6206-06 Golf courses, N.O.C.

WAC 296-17A-6207 Classification 6207.

- 6207-00 Carnivals - traveling
- 6207-01 Circuses - traveling
- 6207-02 Amusement rides - traveling
- 6207-03 Rodeos
- 6207-04 Fireworks exhibition

WAC 296-17A-6208 Classification 6208.

- 6208-00 Amusement parks; exhibition caves or caverns
- 6208-01 Ranges: Archery, ball, dart, golf, firearms shooting
- 6208-03 Boat rental facilities
- 6208-04 Fairs, shows and exhibitions, N.O.C.
- 6208-07 Miniature golf courses
- 6208-08 Kiddie rides at permanent locations
- 6208-09 Race tracks
- 6208-10 Shooting galleries for air rifles only; laser tag, war games, paint ball facilities
- 6208-11 Carnival operations, N.O.C.

WAC 296-17A-6209 Classification 6209.

- 6209-03 Dude ranch resorts
- 6209-06 Swimming pools - public; scuba diving instruction in pool
- 6209-09 Campgrounds

WAC 296-17A-6301 Classification 6301.

- 6301-00 Sales personnel: Vehicles and marine pleasure craft
- 6301-06 Instructors of driving schools
- 6301-07 Limousine drivers

WAC 296-17A-6303 Classification 6303.

- 6303-00 Outside sales personnel, N.O.C.; messengers
- 6303-03 Insurance sales personnel and claims adjusters
- 6303-21 Home health care services: Social workers and dietitians

WAC 296-17A-6304 Classification 6304.

- 6304-00 Stores: Department - retail
- 6304-01 Antique variety stores – retail

WAC 296-17A-6305 Classification 6305.

- 6305-00 Stores: Clothing - retail
- 6305-01 Stores: Dry goods - retail
- 6305-02 Stores: Shoe – retail & Shoe shine stands
- 6305-04 Stores: Western wear, including tack - retail
- 6305-05 Stores: Wig or hat - retail
- 6305-06 Custom dressmaking, tailoring, alterations

WAC 296-17A-6306 Classification 6306.

- 6306-00 Stores: Furniture - wholesale or retail
- Stores: Billiard or pool table - wholesale or retail
- 6306-01 Stores: Furniture - rental
- 6306-02 Stores: Appliance - wholesale or retail
- 6306-03 Stores: Piano or organ - wholesale or retail
- 6306-06 Stores: Office furniture - wholesale or retail
- 6306-07 Audio/visual equipment rental and event services

WAC 296-17A-6308 Classification 6308.

- 6308-00 Stores: Jewelry - wholesale or retail
- 6308-01 Stores: Hearing-aid - wholesale or retail
- 6308-02 Stores: Optical - wholesale or retail
- 6308-03 Stores: Clock and watch - wholesale or retail
- 6308-04 Stores: Trophy or awards - wholesale or retail

WAC 296-17A-6309 Classification 6309.

- 6309-02 Stores: Gun - wholesale or retail
- 6309-03 Stores: Bicycle - wholesale or retail
- 6309-06 Stores: Garden supply - wholesale or retail
- 6309-07 Locksmiths
- 6309-08 Stores: Automobile, truck, motorcycle, or aircraft accessories or replacement parts - wholesale or retail
- 6309-09 Stores: Architectural and surveyor supplies - wholesale or retail
- 6309-11 Stores: Stained art glass - wholesale or retail
- 6309-12 Stores: Wood stove and accessories - wholesale or retail
- 6309-13 Stores: Hardware variety, N.O.C., specialty hardware or marine hardware - wholesale or retail
- 6309-14 Stores: Hot tub or spa - wholesale or retail
- 6309-15 Stores: Floor covering - wholesale or retail
- 6309-16 Pawn shops
- 6309-17 Stores: Sporting goods - wholesale or retail
- 6309-18 Stores: Paint and wallpaper - wholesale or retail
- 6309-19 Stores: Sewing machines or vacuum cleaners - wholesale or retail
- 6309-20 Stores: Custom framed art or U-frame - wholesale or retail; Art galleries
- 6309-21 Stores: Hobby and craft - wholesale or retail
- 6309-22 Sales personnel: Door-to-door

WAC 296-17A-6402 Classification 6402.

- 6402-00 Stores: Grocery, N.O.C. - retail

WAC 296-17A-6403 Classification 6403.

- 6403-01 Stores: Coffee, tea, or spice - retail
- 6403-02 Stores: Dairy products - retail
- 6403-04 Stores: Fruit or vegetable - retail
- 6403-05 Stores: Specialty grocery - retail
- 6403-06 Stores: Mini-markets or convenience grocery, N.O.C. - retail

- 6403-07 Stores: Wine, liquor, or soft drinks - retail

WAC 296-17A-6404 Classification 6404.

- 6404-00 Stores: Florists - wholesale or retail
- 6404-02 Stores: Potted plants or aquariums - wholesale or retail: Sale, lease, or care of
- 6404-03 Stores: Candy or cookie arrangement - wholesale or retail

WAC 296-17A-6405 Classification 6405.

- 6405-01 Tire sales and service centers, including automobile or truck care service centers or repair garages operated in connection with a tire service or repair center
- 6405-06 Tire rebuilding, retreading and/or recapping

WAC 296-17A-6406 Classification 6406.

- 6406-00 Retail stores, N.O.C.
- 6406-01 Stores: Camera or photography supply - Retail
- 6406-03 News and magazine stands - Retail
- 6406-09 Arcades: Coin or token operated
- 6406-11 Stores: Office stationery and machinery - Retail
- 6406-12 Stores: Fabric, yardage, yarn and needlework supplies - Retail
- 6406-14 Stores: Wind or string musical instruments - Retail
- 6406-16 Stores: Drug - Retail
- 6406-17 Stores: Variety - Retail
- 6406-18 Private mail box; safety deposit box; computer tape storage facilities - Rent or lease
- 6406-19 Stores: Coins, stamps, baseball cards, and comic books - Retail
- 6406-20 Stores: Book, record, cassette, compact disc, and video - Retail
- 6406-23 Stores: Candy - Retail
- 6406-24 Stores: Cigarette and tobacco - Retail
- 6406-25 Stores: Telephones - Retail
- 6406-27 Stores: Stereo components - Retail
- 6406-29 Stores: Toys - Retail
- 6406-30 Stores: Cosmetics - Retail
- 6406-31 Stores: Housewares - Retail
- 6406-33 Stores: Gift shops, N.O.C. – Retail
- 6406-40 Retail product demonstrators

WAC 296-17A-6407 Classification 6407.

- 6407-00 Wholesale stores, N.O.C. - including combined wholesale and retail store operations

WAC 296-17A-6408 Classification 6408.

- 6408-03 Dealers: Farm machinery/implement

WAC 296-17A-6409 Classification 6409.

- 6409-00 Dealers: Machinery/equipment, N.O.C.;
- Service/repair garages: Machinery/equipment, N.O.C.

WAC 296-17A-6410 Classification 6410.

- 6410-02 Janitorial supply dealers

WAC 296-17A-6501 Classification 6501.

- 6501-00 Barber shops
- 6501-01 Beauty parlors; sun tanning parlors
- 6501-02 Cosmetologists and electrolysis studios; tattoo parlors; nail salons

WAC 296-17A-6502 Classification 6502.

- 6502-00 Banks; credit unions; savings and loan associations
- 6502-05 Mortgage companies; financial or investment companies, N.O.C.
- 6502-06 Stock brokers
- 6502-07 Escrow companies

WAC 296-17A-6503 Classification 6503.

- 6503-00 Labor unions or employee representative associations

WAC 296-17A-6504 Classification 6504.

- 6504-00 Stores: Charitable or welfare

WAC 296-17A-6505 Classification 6505.

- 6505-00 Welfare special works program

WAC 296-17A-6506 Classification 6506.

- 6506-00 Photography studios
- 6506-01 Film processing shops
- 6506-02 Motion picture film exchanges
- 6506-03 Microfilming

WAC 296-17A-6509 Classification 6509.

- 6509-04 Boarding homes and centers, N.O.C., adult family homes, rooming houses, foster homes, and orphanages
- 6509-05 Fraternity or sorority houses
- 6509-07 Retirement centers

WAC 296-17A-6510 Classification 6510.

- 6510-00 Domestic servants/home care assistants employed in or about the private residence of a home owner

WAC 296-17A-6511 Classification 6511.

- 6511-00 Chore services/home care assistants
- 6511-20 Community action organizations – Chore services/home care assistants

WAC 296-17A-6512 Classification 6512.

- 6512-00 Home care services/home care referral registry (HCRR)

WAC 296-17A-6601 Classification 6601.

- 6601-00 Detective agencies
- 6601-01 Merchant police or patrol
- 6601-02 Security guard agencies
- 6601-03 Security guards at logging sites
- 6601-04 Security guards at construction sites
- 6601-05 Armored car services
- 6601-06 Crowd control services
- 6601-07 Process/legal messenger services

WAC 296-17A-6602 Classification 6602.

- 6602-02 Contract window washing services
- 6602-03 Janitorial cleaning services, N.O.C.
- 6602-04 Janitorial cleaning services - residential
- 6602-05 Janitors, N.O.C.
- 6602-08 Pest control
- 6602-10 Portable cleaning and washing, N.O.C.
- 6602-12 Street and building decoration: Hanging or removing flags or bunting

WAC 296-17A-6603 Classification 6603.

- 6603-00 Auction sales: Industrial or commercial equipment or machinery
- 6603-01 Auction or estate sales: Antiques or general household furnishings
- 6603-02 Auction sales: Specialty merchandise, N.O.C.

WAC 296-17A-6604 Classification 6604.

- 6604-00 Lens: Manufacturing, grinding and polishing
- 6604-01 Optical goods: Manufacturing, N.O.C.

WAC 296-17A-6605 Classification 6605.

- 6605-00 Actors and performers, N.O.C.
- 6605-01 Musicians, N.O.C.
- 6605-03 Players, entertainers and musicians hired by a theatre, N.O.C.
- 6605-04 Dance halls, N.O.C.

WAC 296-17A-6607 Classification 6607.

- 6607-00 Card rooms; bingo parlors or casinos
- 6607-01 Billiard or pool halls
- 6607-02 Recreational, social or community centers, N.O.C.
- 6607-03 Indoor playgrounds
- 6607-04 Indoor simulated golfing

WAC 296-17A-6608 Classification 6608.

- 6608-00 Motion picture production

WAC 296-17A-6618 Classification 6618.

- 6618-00 Parimutuel horse racing: Special horse racing account

WAC 296-17A-6620 Classification 6620.

- 6620-00 Entertainers, N.O.C.

WAC 296-17A-6625

- 6625-00 Horse racing - Grooms and assistant trainers (major track)
- 6625-01 Horse racing - Grooms and assistant trainers (nonprofit track)

WAC 296-17A-6626

- 6626-00 Horse racing - Track (major track)
- 6626-01 Horse racing - Track (nonprofit track)

WAC 296-17A-6627

- 6627-00 Horse racing - Farm or training center

WAC 296-17A-6704 Classification 6704.

- 6704-00 Parking lot operations

WAC 296-17A-6705 Classification 6705.

- 6705-00 Ski facilities
- 6705-03 Excursions - outdoor recreational, N.O.C.
- 6705-04 Ski instructors
- 6705-05 Ski patrols

WAC 296-17A-6706 Classification 6706.

- 6706-01 Athletic teams: Care of teams and equipment, operation of premises

WAC 296-17A-6707 Classification 6707.

- 6707-00 Football teams, N.O.C., Contact sports, N.O.C.
- 6707-01 Hockey teams

WAC 296-17A-6708 Classification 6708.

- 6708-01 Jockeys
- 6708-02 Professional motor vehicle or watercraft race drivers

WAC 296-17A-6709 Classification 6709.

- 6709-00 Sheltered workshops

WAC 296-17A-6801 Classification 6801.

- 6801-00 Scheduled airlines - flight crews
- 6801-01 Hot air balloon - flight crew

WAC 296-17A-6802 Classification 6802.

- 6802-00 Airlines, scheduled - ground crew operations
- 6802-01 Hot air balloon - ground crew operations

WAC 296-17A-6803 Classification 6803.

- 6803-01 Flight instruction
- 6803-02 Private aircraft - transportation of personnel in connection with the employer's business
- 6803-04 Aircraft operations, N.O.C. and nonscheduled airlines - flight crews

WAC 296-17A-6804 Classification 6804.

- 6804-00 Airport operations
- 6804-01 Aircraft ground crew operations, N.O.C.
- 6804-02 Aircraft companies, sales or service agencies - including aircraft sales personnel
- 6804-03 Airlines, nonscheduled - ground crew operations
- 6804-04 Aircraft: Remanufacture, rebuild, modification, conversion, or repair

WAC 296-17A-6809 Classification 6809.

- 6809-00 Baseball teams - professional
- 6809-01 Basketball teams - professional
- 6809-02 Soccer teams – professional, Noncontact sports, N.O.C.

WAC 296-17A-6901 Classification 6901.

- 6901-00 Volunteers
- 6901-01 Student volunteers

WAC 296-17A-6902 Classification 6902.

- 6902-02 Logging road: Construction or maintenance
- 6902-03 Logging railroad: Construction or maintenance

WAC 296-17A-6903 Classification 6903.

- 6903-03 Aerial spraying, seeding, crop dusting, or firefighting

WAC 296-17A-6904 Classification 6904.

- 6904-00 Salaried firefighters of cities or towns
- 6904-01 Salaried firefighters of counties and taxing districts

WAC 296-17A-6905 Classification 6905.

- 6905-00 Salaried law enforcement officers of cities and towns; Volunteer law enforcement officers, N.O.C.: Full coverage
- 6905-01 Salaried law enforcement officers of counties and taxing districts; Volunteer law enforcement officers, N.O.C.: Full coverage
- 6905-02 Salaried law enforcement officers of Native American tribal councils; Volunteer law enforcement officers, N.O.C.: Full coverage

WAC 296-17A-6906 Classification 6906.

- 6906-00 Volunteer law enforcement officers of cities and towns - medical aid only
- 6906-01 Volunteer law enforcement officers of counties, taxing districts and Native American tribal councils - medical aid only
- 6906-02 Volunteer law enforcement officers of state agencies - medical aid only

WAC 296-17A-6907 Classification 6907.

- 6907-01 Household furnishings moving and storage

WAC 296-17A-6908 Classification 6908.

- 6908-02 Lightweight paper products, N.O.C.: Manufacturing
- 6908-03 Paper bag, movers packing pads, and wallpaper: Manufacturing
- 6908-05 Paper box - noncorrugated: Manufacturing
- 6908-06 Single or double-ply paper products: Manufacturing

WAC 296-17A-6909 Classification 6909.

- 6909-00 Laboratories - analytical, testing, or quality control for others
- 6909-02 Laboratories: Medical
- 6909-03 Blood banks
- 6909-22 Laboratories: Assaying

WAC 296-17A-7002 Classification 7002.

- 7002-00 Department of Energy contract

WAC 296-17A-7100 Classification 7100.

- 7100-00 Exempt limited liability company members, N.O.C.

WAC 296-17A-7101 Classification 7101.

- 7101-00 Corporate officers, N.O.C.

WAC 296-17A-7102 Classification 7102.

- 7102-00 Football teams - NFL

WAC 296-17A-7103 Classification 7103.

- 7103-00 State government - law enforcement officers, N.O.C.
- 7103-01 State government - law enforcement officers - state patrol
- 7103-03 State government - law enforcement officers - guards or correctional officers
- 7103-05 State government - law enforcement officers - lottery officers
- 7103-06 State government - law enforcement officers - fish and wildlife officers

WAC 296-17A-7104 Classification 7104.

- 7104-01 Temporary staffing services: Administrative office personnel

WAC 296-17A-7105 Classification 7105.

- 7105-01 Temporary staffing services: Office support services

WAC 296-17A-7106 Classification 7106.

- 7106-01 Temporary staffing services: Retail or wholesale store operations

WAC 296-17A-7107 Classification 7107.

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

WAC 296-17A-7108 Classification 7108.

- 7108-01 Temporary staffing services: Warehouse operations including incidental packaging and repackaging of goods

WAC 296-17A-7109 Classification 7109.

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

WAC 296-17A-7110 Classification 7110.

- 7110-00 Temporary staffing services: Field engineer and field technician services; parking lot attendants, N.O.C.

WAC 296-17A-7111 Classification 7111.

- 7111-00 Temporary staffing services: Health care, medical laboratory, quality control services, testing laboratories, N.O.C.; homemaker services and home health care services

WAC 296-17A-7112 Classification 7112.

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

WAC 296-17A-7113 Classification 7113.

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

WAC 296-17A-7114 Classification 7114.

- 7114-00 Temporary staffing services: Warehouse operations, N.O.C. including incidental assembly work; inventory takers, N.O.C.

WAC 296-17A-7115 Classification 7115.

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

WAC 296-17A-7116 Classification 7116.

- 7116-00 Temporary staffing services: Flagging services by specialty contractor for public utility line construction

WAC 296-17A-7117 Classification 7117.

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

WAC 296-17A-7118 Classification 7118.

- 7118-00 Temporary staffing services: Flagging services by specialty nonconstruction contractor, N.O.C.; construction employments, N.O.C.

WAC 296-17A-7119 Classification 7119.

- 7119-00 Temporary staffing services: Commercial vehicle operations, N.O.C.; sawmill operations

WAC 296-17A-7120 Classification 7120.

- 7120-00 Temporary staffing services: Hazardous waste handling; maritime employments

WAC 296-17A-7121 Classification 7121.

- 7121-00 Temporary staffing services: Logging; tree removal service; stump grinding services; shake or shingle mills; aircraft flight crew members

WAC 296-17A-7122 Classification 7122.

- 7122-00 Temporary staffing services: Laborers and nonmachine operators, N.O.C., for manufacturing and processing operations

WAC 296-17A-7200 Classification 7200.

- 7200-00 State government - mental health or acute care hospitals with a fully implemented safe patient handling program, patient or health care personnel (to be assigned only by the hospital underwriter)

WAC 296-17A-7201 Classification 7201.

- 7201-00 State government - patient, resident, or health care personnel, N.O.C.

WAC 296-17A-7202 Classification 7202.

- 7202-00 Real estate agencies

WAC 296-17A-7203 Classification 7203.

- 7203-00 Community service workers

WAC 296-17A-7204 Classification 7204.

- 7204-00 Preferred workers

WAC 296-17A-7205 Classification 7205.

- 7205-00 Life and rescue - Emergency workers

WAC 296-17A-7301 Classification 7301.

- 7301-00 Farms: Dairy

WAC 296-17A-7302 Classification 7302.

- 7302-00 Farms: Livestock, Animal stud service
- 7302-02 Riding academies
- 7302-03 Boarding and/or training stables for pleasure or show horses
- 7302-04 Centers or trainers for race horses - unlicensed by WHRC

WAC 296-17A-7307 Classification 7307.

- 7307-00 Farms: Christmas tree
- 7307-01 Tree farms, N.O.C.

WAC 296-17A-7308 Classification 7308.

- 7308-02 Animal shelters or services, dog pounds and humane societies
- 7308-03 Pet grooming parlors
- 7308-04 Pet stores, N.O.C.
- 7308-05 Pet breeding and boarding kennels

WAC 296-17A-7309 Classification 7309.

- 7309-00 Work activity centers

WAC 296-17A-7400 Classification 7400.

- 7400-00 State government - mental health or acute care hospitals without a fully implemented safe patient handling program - patient or health care personnel (to be assigned only by the hospital underwriter)