

## **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 calendaring (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.

[WSR 07-01-014, recodified as § 296-17A-2401, filed 12/8/06, effective 12/8/06. Statutory Authority: RCW 51.16.035. WSR 98-18-042, § 296-17-567, filed 8/28/98, effective 10/1/98; WSR 96-12-039, § 296-17-567, filed 5/31/96, effective 7/1/96. Statutory Authority: RCW 51.04.020(1) and 51.16.035. WSR 91-12-014, § 296-17-567, filed 5/31/91, effective 7/1/91; WSR 89-24-051 (Order 89-22), § 296-17-567, filed 12/1/89, effective 1/1/90. Statutory Authority: RCW 51.16.035. WSR 88-12-050 (Order 88-06), § 296-17-567, filed 5/31/88, effective 7/1/88; WSR 87-24-060 (Order 87-26), § 296-17-567, filed 12/1/87, effective 1/1/88; WSR 85-24-032 (Order 85-33), § 296-17-567, filed 11/27/85, effective 1/1/86. Statutory Authority: RCW 51.04.030 and 51.16.035. WSR 79-12-086 (Order 79-18), § 296-17-567, filed 11/30/79, effective 1/1/80; Order 77-27, § 296-17-567, filed 11/30/77, effective 1/1/78; Order 73-22, § 296-17-567, filed 11/9/73, effective 1/1/74.]