## 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 met-

al 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.

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