

**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 counter-tops 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.

[Statutory Authority: RCW 51.04.020, 51.16.035, and 51.16.100. WSR 12-11-109, § 296-17A-0513, filed 5/22/12, effective 7/1/12. WSR 07-01-014, recodified as § 296-17A-0513, filed 12/8/06, effective 12/8/06. Statutory Authority: RCW 51.16.035. WSR 98-18-042, § 296-17-52105, filed 8/28/98, effective 10/1/98; WSR 87-12-032 (Order 87-12), § 296-17-52105, filed 5/29/87, effective 7/1/87.]