

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.

[Statutory Authority: RCW 51.04.020, 51.16.035, and 51.16.100. WSR 12-11-109, § 296-17A-2907, filed 5/22/12, effective 7/1/12. WSR 07-01-014, recodified as § 296-17A-2907, filed 12/8/06, effective 12/8/06. Statutory Authority: RCW 51.16.035, 51.16.100. WSR 06-12-075, § 296-17-57001, filed 6/6/06, effective 1/1/07. Statutory Authority: RCW 51.04.020, 51.16.035, and 51.12.120. WSR 03-23-025, § 296-17-57001, filed 11/12/03, effective 1/1/04. Statutory Authority: RCW 51.16.035, 51.04.020. WSR 00-14-052, § 296-17-57001, filed 7/1/00, effective 7/1/00. Statutory Authority: RCW 51.16.035. WSR 98-18-042, § 296-17-57001, filed 8/28/98, effective 10/1/98; WSR 96-12-039, § 296-17-57001, filed 5/31/96, effective 7/1/96. Statutory Authority: RCW 51.04.020(1) and 51.16.035. WSR 93-12-093, § 296-17-57001, filed 5/31/93, effective 7/1/93; WSR 91-12-014, § 296-17-57001, filed 5/31/91, effective 7/1/91. Statutory Authority: RCW 51.16.035. WSR 87-12-032 (Order 87-12), § 296-17-57001, filed 5/29/87, effective 7/1/87.]