

WAC 296-17A-3808 Classification 3808.

3808-00 Upholstery work, N.O.C.

Applies to:

Upholstery work not covered by another classification (N.O.C.).

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 may also perform refurbishing or renovation work.

Customers usually bring the furniture or vehicle to the shop for upholstery work.

This classification includes businesses that produce furniture entirely from foam rubber, other cushioning, or stuffing; springs; and a covering material.

Items upholstered include, but are not limited to:

- Caskets;
- Chairs;
- Footstools;
- Seats for aircraft, automobiles, boats or other recreational vehicles (RVs);
- Sofas.

Materials used include, but are not limited to:

- Covering material;
- Cushioning;
- Springs;
- Stuffing.

Work activities include, but are not limited to:

- Custom finishing of furniture and vehicle interiors.
- Sewing.
- Refurbishing or renovation work that involves removing the old materials, replacing springs, stuffing or cushioning as necessary, and covering with new material.
 - Replacing a vinyl top, trim molding, striping tape, or door edge guards on a car or boat is included in this classification when done by employees of an employer subject to this classification.
 - Selling some fabric is an incidental part of this classification. If any upholstery work is done at the shop, the entire operation is reported in classification 3808.

Exclusions:

- Manufacturing mattresses is classified in 3708;
- Manufacturing throw pillows or cushions is classified in 3802;
- Selling upholstery materials without doing upholstery work is classified in 6406.

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. For rules on assigning and reporting in more than one basic classification, see WAC 296-17-31017 Multiple classifications.

[Statutory Authority: RCW 51.04.020 and 51.16.035. WSR 24-23-081, s 296-17A-3808, filed 11/19/24, effective 1/1/25. WSR 07-01-014, recodified as § 296-17A-3808, filed 12/8/06, effective 12/8/06. Statutory Authority: RCW 51.16.035. WSR 98-18-042, § 296-17-612, filed 8/28/98, effective 10/1/98; WSR 87-12-032 (Order 87-12), § 296-17-612, filed 5/29/87, effective 7/1/87; WSR 85-24-032 (Order 85-33), § 296-17-612, filed 11/27/85, effective 1/1/86. Statutory Authority: RCW 51.04.020(1). WSR 83-05-019 (Order 83-5), § 296-17-612, filed 2/9/83;

Order 75-28, § 296-17-612, filed 8/29/75, effective 10/1/75; Order 73-22, § 296-17-612, filed 11/9/73, effective 1/1/74.]