

WAC 296-17A-2905 Classification 2905.

2905-00 Wood furniture and casket: Manufacturing, assembling, or repairing; Furniture refinishing

Applies to:

- Businesses primarily engaged in manufacturing, assembling, repairing or refinishing furniture made of wood.

- Businesses engaged in manufacturing or assembling caskets made of wood.

Products may be custom-made or stock, for residential or commercial use.

Manufacturers in this classification may upholster their furniture, sell it unfinished, or finish it with various lacquers by spraying, dipping, or applying by hand.

Furniture includes, but is not limited to:

- Altars;
- Baptisteries;
- Beds;
- Benches;
- Bookcases;
- Chairs;
- Chests;
- Credenzas;
- Desks;
- Dressers;
- Hutches;
- Love seats;
- Pews;
- Pool tables;
- Pulpits;
- Sofas;
- Stools;
- Tables.

Furniture repaired or refinished in this classification may be:

- New;
- Used;
- Antique;
- Furniture with factory defects or damages from shipping.

Repair in this classification includes:

- Disassembling;
- Fabricating replacement parts;
- Recaning chairs and similar activities;
- Regluing and reassembling;
- Reinforcing structural weak points.

Refinishing in this classification includes:

- Stripping;
- Sanding;
- Filling;
- Priming;
- Finishing with stain, oil, paint, or lacquer.

Materials used include, but are not limited to:

- Dimensional lumber;
- Furniture stock;
- Glue;

- Hardware;
- Lacquer;
- Oils;
- Paint;
- Particleboard;
- Plastic laminates;
- Plywood;
- Polyfoam;
- Stain;
- Upholstery materials (fabric, stuffing, cardboard, metal springs);
- Veneer.

Machinery used include, but are not limited to:

- Air compressors;
- Boring machines;
- Drill presses;
- Drying ovens;
- Dust collectors;
- Forklifts;
- Glue spreaders;
- Hand drills;
- Jointers;
- Lathes;
- Molders;
- Mortises;
- Pallet jacks;
- Planers;
- Pneumatic nail, screw and staple guns;
- Routers;
- Sanders;
- Saws (table, panel, rip, cut-off, radial arm, trim, circular, band, jig and miter);
- Sewing machines;
- Shapers;
- Spray guns;
- Steam irons;
- Tenons.

Casket manufacturing process includes, but is not limited to:

- Cutting wood to size;
- Planing and sanding wood;
- Joining sections to form the shell;
- Finishing with lacquer, oil, or stain;
- Adding hardware;
- Stapling interior upholstery in place;
- Gluing exterior upholstery on;
- Assembling caskets from purchased components;
- Manufacturers of wood caskets often purchase ready-made fiberglass or metal casket shells, refinish them, mount the hardware, and upholster them. This is 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 businesses engaged in furniture or casket manufacturing, assembly, or finishing may be reported separately in classification 3808 when the conditions of the

general reporting rules covering the division of employee hours have been met.

Exclusions:

- All activities away from the shop or plant which are to be reported separately in the classification applicable to the work being performed;
- Businesses engaged in stripping and refinishing furniture, but do not otherwise repair it, are classified in 3603;
- Businesses engaged in the manufacture of wood cabinets, countertops, or fixtures are classified in 2907;
- Businesses engaged in the manufacture of furniture or caskets from metal or plastic, which are classified in the classifications applicable to the work being performed.

Special note: Businesses 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.

[Statutory Authority: RCW 51.04.020 and 51.16.035. WSR 24-23-081, s 296-17A-2905, filed 11/19/24, effective 1/1/25. WSR 07-01-014, recodified as § 296-17A-2905, filed 12/8/06, effective 12/8/06. Statutory Authority: RCW 51.16.035. WSR 98-18-042, § 296-17-56901, filed 8/28/98, effective 10/1/98; WSR 96-12-039, § 296-17-56901, filed 5/31/96, effective 7/1/96. Statutory Authority: RCW 51.04.020(1) and 51.16.035. WSR 93-12-093, § 296-17-56901, filed 5/31/93, effective 7/1/93. Statutory Authority: RCW 51.16.035. WSR 87-12-032 (Order 87-12), § 296-17-56901, filed 5/29/87, effective 7/1/87.]