

**WAC 296-17A-3808 Classification 3808.**

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

Applies to establishments engaged in upholstery work not covered by another classification (N.O.C.). Upholstery work is the custom finishing of furniture and vehicle interiors with stuffing, cushioning, springs, and covering material. Some sewing is usually necessary. Items upholstered include, but are not limited to, chairs, sofas, foot stools, caskets, and seats for aircraft, automobiles, boats or other recreational vehicles (RVs). 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 also perform refurbishing or renovation work which involves removing the old materials, replacing springs, stuffing or cushioning as necessary, and covering with new material. They might replace a vinyl top, trim molding, striping tape, or door edge guards on a car or boat which is included in this classification when done by employees of an employer subject to this classification. Customers usually bring the furniture or vehicle to the shop for upholstery work. Upholstery shops in this classification may sell some fabric as an incidental part of their operation; however, if any upholstery work is done at the shop, the entire operation is to be reported separately in classification 3808. This classification includes businesses which produce furniture entirely from foam rubber or other cushioning or stuffing, springs, and a covering material.

This classification excludes establishments engaged in the manufacture of mattresses which are to be reported separately in classification 3708; establishments engaged in making "throw pillows or cushions" which are to be reported separately in classification 3802; and establishments engaged in selling upholstery materials (but do no upholstery work) which are to be reported separately in classification 6406.

**Special 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.

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