

**WAC 296-17A-3802 Classification 3802.**

**3802-34 Embroidery or screen printing services on fabric products or garments; knitted fabric; knitted garments; or wigs: Manufacturing**

**Applies to:**

- Businesses whose principle operation is the service of screen printing or embroidery for others on cloth items such as, but not limited to, shirts, jackets, caps, aprons and patches.
- Businesses manufacturing knitted cloth.
- Businesses manufacturing garments from cloth that the same business knitted.
- Businesses manufacturing knitted garments or accessories to form on knitting machines.
- Businesses manufacturing hosiery or performing finishing operations on hosiery that is manufactured by others.
- Businesses manufacturing wigs or hair pieces made from real or synthetic hair.
- Businesses manufacturing lace.

Businesses included in this subclassification perform work mainly by hand or by using machines other than sewing machines including, but not limited to, knitting machines or screen printing equipment.

**Note:** The screen printing of a manufacturer's product, when done as part of the manufacturing process by employees of the manufacturer, is included in the classification applicable to the product being produced.

**Products manufactured include, but are not limited to:**

- Embroidered garments;
- Garments made from cloth that were knitted under this subclassification;
- Knitted cloth;
- Knitted gloves, mittens, hosiery, or hats; and
- Screen printed garments.

**Processes include, but are not limited to:**

- Bleaching;
- Cutting and styling wigs;
- Disinfecting fibers;
- Dying;
- Embroidery;
- Ironing;
- Screen printing on cloth;
- Sewing; and
- Starching.

**Material used include, but are not limited to:**

- Cleaning solvents;
- Colored ink;
- Disinfectants;
- Fasteners;
- Glues;
- Natural or synthetic hair;
- Natural or synthetic yarn or thread;
- Paint thinners;
- Paper templates; and
- Webbing fabric.

**Tool and machinery used include, but are not limited to:**

- Circular or flat knitting machines or looms;
- Combs and brushes;
- Curling irons;

- Cutting tools;
- Dryer ovens;
- Drying racks;
- Embroidery machines;
- Framed screens;
- Ink dispensers;
- Lace looms;
- Manual or automatic presses;
- Pressure spray washer units;
- Screen printing machines, single or multiport;
- Sewing machines; and
- Squeegees.

**Note:** The looms and knitting machines used to make knitted cloth are generally smaller than the weaving and spinning machines used for manufacturing woven textile fabrics, which are formed into long, continuous lengths and sold in large bolts to cloth good manufacturers. Businesses manufacturing woven textile fabrics sold in bolts are classified in 3708.

**Exclusions:**

- Manufacturing woven textile fabrics is classified in 3708.
- Retail clothing sales with incidental custom screen printing, embroidery, or application of iron-on transfers is classified in 6305.
- Wholesale clothing or cloth goods distribution with incidental screen printing or embroidery on a small portion of their own product is classified in 6407. Care must be taken when considering classification 6407 to ensure that the nature of the business is the wholesale operation, not a screen print service, and that screen printing is only incidental to the sales operation.

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

**3802-40 Miscellaneous soft goods manufacturing: Hand or machine sewing N.O.C.**

**Applies to:**

- Businesses manufacturing soft goods not covered by another classification (N.O.C.).

Businesses included in this subclassification perform significant sewing by hand or by sewing machine.

Screen printing or embroidering of the manufacturer's own products and finishing processes such as dyeing or bleaching are included in this subclassification when performed by employees of an employer having operations subject to this subclassification.

**Products manufactured include, but are not limited to:**

- Art, craft, or novelty items;
- Awnings;
- Backpacks or other bags normally carried on the person;
- Boat tops or covers;
- Comforters;
- Draperies - Including window treatments such as: Swags, valances, cornice boards, pull-down roller shades or blinds;
- Fashion accessories;
- Fruit picking bags;
- Futons;
- Garments;
- Gloves;
- Handbags;
- Leather goods such as belts, tack, holsters or sports balls;
- Outdoor window shades;
- Parachutes;
- Pillows;

- Sails;
- Sleeping bags;
- Slippers;
- Soft luggage;
- Stuffed toys;
- Tarps;
- Tents;
- Tie downs or animal restraints made from fabric strapping; and
- Wet suits.

**Note:** Businesses that manufacture window coverings sometimes have showrooms displaying samples of drapery fabric, drapery rods, window coverings, accessories, floor coverings, wallpaper or other household furnishings. These accessory items are not usually stocked, but are obtained from suppliers or manufacturers when customers order them. The sale of these items by businesses engaged in the manufacture of household furnishings is included in this subclassification. A separate store classification is not applicable unless the conditions of the general reporting rules covering the operation of multiple enterprises have been met.

**Processes include, but are not limited to:**

- Bending pipe or tubing for frames;
- Cutting materials to size or pattern;
- Fabric welding;
- Gluing;
- Inserting stuffing materials;
- Inspecting;
- Labeling;
- Leather skiving;
- Packaging;
- Pressing;
- Sewing; and
- Steaming.

**Materials used include, but are not limited to:**

- Bladders for sports balls;
- Canvas;
- Decorative trims;
- Drapery hooks;
- Fabrics;
- Fur;
- Glue;
- Imitation eyes for toys;
- Leather or imitation leather;
- Natural fabrics;
- Pipe or tubing;
- Rods;
- Sewing notions;
- Strapping or webbing;
- Stuffing materials;
- Thread;
- Velcro;
- Vinyl;
- Vinyl-coated cloth;
- Wooden rollers for shades; and
- Yarn.

**Tool and machinery used include, but are not limited to:**

- Cutting tables;
- Die cutters;
- Drapery folding devices;
- Jig saws, saber saws, or miter saws;
- Dryers;
- Forming presses;

- Glue guns;
- Hot blades or wires for cutting or sealing frayed edges of cut pieces;
- Household irons;
- Iron presses;
- Lighted surfaces to inspect cloth for flaws;
- Mallets;
- Measuring tools;
- Molds;
- Packaging equipment;
- Pipe cutters and benders;
- Quilting machines;
- Scissors or cutting wheels;
- Sergers or overlocking machines;
- Sewing machines;
- Sewing needles;
- Snap setters;
- Staplers;
- Table-top or foot operated devices such as eyelet punchers, or hot-stamping foil presses; and
  - Tracing wheels.

**Exclusions:**

- Worker hours engaged in tanning leather or dressing of fur are reported separately in classification 4301.
- Worker hours engaged in manufacturing metal awnings or welding of metal awning frames or supports are reported separately in the applicable metal goods classifications.
- Worker hours engaged in the installation of draperies are reported separately in classification 0607.
- Worker hours engaged in the installation of any product manufactured in this classification are reported separately in the classification applicable to the work being performed.
- Screen printing or embroidery for others on cloth items manufactured by others is classified in 3802-34.
- Manufacturing gloves knitted to form on knitting machines is classified in 3802-34.
- Manufacturing mattresses is classified in 3708.
- Manufacturing garments from cloth that was first knitted by the same business is classified in 3802-34.
- Manufacturing rubber gloves made by molding or mixing rubber is classified in 3513.
- Manufacturing bladders for sports balls by rubber mixing or molding is classified in 3513.
- Manufacturing of batting, wadding, or waste is classified in 3708.
- Manufacturing operations using large factory machinery that performs functions such as, but not limited to, winding/rewinding, blowing, spinning, twisting, braiding, weaving, picking, tufting, quilting, shredding, or grinding, are classified in 3708.
- Manufacturing industrial bags used to package commodities such as bulk flour, sugar, produce, fertilizer, or building materials is classified in 3708.
- Custom dressmaking, tailoring, or clothing alteration services are classified in 6305.
- Manufacturing paper bags is classified in 6908.
- Manufacturing plastic bags is classified in 3510.

- Manufacturing hard sided luggage or carrying cases is classified in 3708.

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

**3802-44 Shoe, boot, hat, artificial feather, artificial flower, hand-carved rug or inlaid rug: Manufacturing; Rubber or pliable goods manufacturing by cutting or gluing, N.O.C.**

**Applies to:**

- Businesses manufacturing rubber or pliable goods from premanufactured materials by hand cutting, die cutting, gluing or heat bonding, not covered by another classification (N.O.C.).

- Businesses manufacturing or repairing shoes or boots.

- Businesses manufacturing hats (millinery).

- Businesses manufacturing artificial feathers or flowers whose operations are not covered by another classification.

- Businesses manufacturing custom-designed inlaid or hand-carved rugs from carpeting purchased from outside sources.

Businesses included in this subclassification perform significant hand or machine cutting or gluing.

**Products manufactured include, but are not limited to:**

- Artificial feathers;
- Artificial flowers;
- Bindings for skis;
- Boots;
- Custom hand-carved rugs or carpets;
- Custom inlaid rugs or carpets;
- Gaskets;
- Grips for pens;
- Grips for handle bars;
- Hats; and
- Shoes.

**Note:** Most shoe repair shops sell shoe accessories such as laces, insoles, and polishes. The sale of these types of items is included in this classification.

**Processes include, but are not limited to:**

- Attaching eyelets or studs;
- Blocking hats;
- Cutting to shape or length;
- Die cutting;
- Dying;
- Gluing;
- Grinding;
- Heat bonding;
- Making molds and patterns;
- Sewing;
- Smoothing;
- Steaming; and
- Waxing.

**Material used include, but are not limited to:**

- Artificial flowers, feathers, or other trimmings;
- Binding or fusing tape;
- Braided straw;
- Buckles;
- Carpet rolls;
- Cork;
- Crepe paper;

- Edging;
- Eyelets;
- Felt;
- Foam;
- Fur;
- Glue;
- Graphite;
- Hat rims or brims;
- Leather or imitation leather;
- Lightweight, flexible rubber;
- Lining materials;
- Monk cloth;
- Neoprene;
- Netting;
- Paper;
- Paper covered stakes;
- Plastic;
- Ribbons;
- Rubber cement;
- Rubber heels and soles;
- Strips of extruded rubber;
- Teflon;
- Wire;
- Wool; and
- Woven hat bodies.

**Tool and machinery used include, but are not limited to:**

- Awls;
- Belt sanders;
- Brush finishers;
- Carpet carvers;
- Eyelet punching presses;
- Glue guns;
- Hand cutting and punching tools;
- Hot knives;
- Hydraulic presses for machine blocking hats;
- Lasts (foot forms);
- Sewing machines;
- Shoe jacks;
- Sole stitchers (to stitch soles onto upper pieces); and
- Tack hammers.

**Exclusions:**

- Worker hours engaged in manufacturing molded rubber shoe parts such as heels or soles are reported separately in classification 3513.
- Worker hours engaged in tanning leather or dressing of fur are reported separately in classification 4301.
- Worker hours engaged in manufacturing other components, such as eyelets, used in making shoes or boots are reported separately in the applicable classification.
- Worker hours engaged in the installation of carpet are reported separately in classification 0502.
- Manufacturing hats knitted to form is classified in 3802-34.
- Manufacturing rugs or carpets by tufting or weaving is classified in 3708.
- Manufacturing rubber products by using a molding process is classified in 3513.

**Note:** 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 21-22-090, § 296-17A-3802, filed 11/2/21, effective 1/1/22. WSR 07-01-014, recodified as § 296-17A-3802, filed 12/8/06, effective 12/8/06. Statutory Authority: RCW 51.16.035. WSR 98-18-042, § 296-17-606, filed 8/28/98, effective 10/1/98; WSR 96-12-039, § 296-17-606, filed 5/31/96, effective 7/1/96. Statutory Authority: RCW 51.04.020(1) and 51.16.035. WSR 93-12-093, § 296-17-606, filed 5/31/93, effective 7/1/93; WSR 91-12-014, § 296-17-606, filed 5/31/91, effective 7/1/91. Statutory Authority: RCW 51.16.035. WSR 85-24-032 (Order 85-33), § 296-17-606, filed 11/27/85, effective 1/1/86; WSR 83-24-017 (Order 83-36), § 296-17-606, filed 11/30/83, effective 1/1/84; WSR 82-24-047 (Order 82-38), § 296-17-606, filed 11/29/82, effective 1/1/83; Order 75-38, § 296-17-606, filed 11/24/75, effective 1/1/76; Order 73-22, § 296-17-606, filed 11/9/73, effective 1/1/74.]