WAC 296-17A-2903 Classification 2903. Classification 2903 operations often represent the manufacturing steps between cutting raw logs in sawmills and a finished wood product that is manufactured from the intermediary wood products produced in this classification.

Equipment/machinery common to classification 2903:
- Air compressors and brushes;
- Boring machines;
- Chippers;
- Chisels;
- Conveyance equipment: Forklifts, loaders, overhead cranes, pallet jacks, trolley systems;
- Debarkers;
- Delivery trucks;
- Drills;
- Dryers;
- Jointer;
- Kilns;
- Lathes;
- Mills;
- Molders;
- Planers;
- Pneumatic nail guns;
- Presses;
- Routers;
- Sanders and blasters;
- Saws;
- Sorting screens;
- Sprayers, coaters, and spreaders; paint and glue sorting screens;
- Staple and screw guns.

Classification 2903 excludes:
- Worker hours engaged in repair or installation work away from the employers' premises, except where noted otherwise in this rule, which are reported separately in the applicable installation classification;
- Worker hours engaged in cutting, cultivating, or gathering of wood from forestland or tree farms, which are reported separately in the applicable classifications;
- Worker hours engaged in cutting raw logs and all other sawmill activities, which are reported separately in classifications 1002 and 5001.

Note: If records are not maintained for dividing worker hours between classifications, you must report these hours in the highest rated classification as described in WAC 296-17-31017(4).

For administrative purposes, classification 2903 is divided into the following subclassifications:

2903-00 Manufacturing wood chips, hog fuel, bark, bark flour, fire logs and laths
Applies primarily to wood products made from log by-products, such as bark, sawdust, chips, or other mill waste.
Products reported in classification 2903-00 may include, but are not limited to:
- Wood chips - Small pieces of wood, generally uniform in size and larger and coarser than sawdust, commonly used to make pulp, particleboard, stuffing for products such as animal bedding, and as smoker/barbecue fuel;
• Hog fuel - Made by grinding waste wood in a hog machine. The bits are larger and coarser than wood chips. Hog fuel can be used to fire boilers or furnaces;
• Bark - The outermost covering of a tree which is chopped into pieces of varying sizes, and is commonly used for landscaping;
• Bark flour - Finely ground bark used as a filler or extender in adhesives;
• Fire logs - Made by forming sawdust into a log about fifteen inches long and used for fuel;
• Lath - A narrow strip of wood commonly used to support shingle, slate or tile roofing, and as a fencing material;
• Excelsior - The curled shreds of wood used as a packing and stuffing material, or as a raw material in making various board products;
• Particleboard - A panel made from discrete particles of wood which are mixed with resins and formed into a solid board under heat and pressure.

Note: In addition to operations taking place in a permanent yard or shop, this classification includes operating portable chipping or debarking mills close to the wood source. Also refer to the overall classification 2903 description at the beginning of this rule.

2903-06 Manufacturing wood furniture stock

Applies to the manufacturing of wood furniture stock. Wood furniture stock is used to make finished furniture. The wood stock is rough cut, planed, or sanded and banded and/or palletized for shipping. It is then sold to other manufacturers as unfinished and unassembled pieces of lumber.

Note: Subclassification 2903-26 can also be considered for employers cutting and sizing lumber stock for other uses in addition to furniture manufacturing. Also refer to the overall classification 2903 description at the beginning of this rule.

2903-08 Manufacturing and assembly of wood doors, jambs, windows, sashes, stairs, molding and other miscellaneous millwork

Manufacturers assigned this classification mill their products from presized stock lumber, plywood, veneer, and particle board, but materials may also include cardboard, plastic laminates, glue, hardware, glass or metal, stains, oils, and paints.

Products reported in classification 2903-08 may include, but are not limited to:
• Doors - This includes wood doors of all sizes and shapes, for commercial or residential uses;
• Door/window components and grilles;
• Jambs;
• Mantels;
• Moldings - This includes all types of wood molding: Picture rails, chair rails, baseboards, and other architectural molding;
• Pillars;
• Sashes;
• Shutters;
• Skylights;
• Stairs and component parts for stairs - Risers, tread, balusters, hand rails, and posts;
• Turnings;
• Wainscot;
• Windows.

Excluded from subclassification 2903-08:
• Firms engaged in manufacturing wood furniture or caskets, which are classified in 2905;
• Firms engaged in manufacturing wood cabinets, countertops, and fixtures, which are classified in 2907;
Worker hours engaged in manufacturing metal doors, jambs, windows and sashes, which are reported separately in classification 3402.

Note: Lumber yards and building materials centers subject to classification 2009 that prehang doors are to be assigned classification 2903-08 in addition to their basic classification. Also refer to the overall classification 2903 description at the beginning of this rule.

2903-10 Manufacturing, assembly, or repair of wood containers and pallets; wood pallet dealer and recycle operations: Including repairs of pallets

Applies to the manufacturing, assembly, and repair of wood pallets and all other types of wood containers using lumber, plywood, nails, staples, screws, glue, and paint. It also includes repairing, reconditioning, or rebuilding pallets or containers, whether at the employers' facilities or at the customer's location.

Products reported in classification 2903-10 may include, but are not limited to:
- Boxes;
- Bins;
- Crates;
- Shooks (a shook is a set of unassembled wood components for assembling a packing box or barrel);
- Shipping containers;
- Storage containers.

Note: Also refer to the classification 2903 description at the beginning of this rule.

2903-12 Manufacturing and assembly of wood products not otherwise classified (N.O.C.)

Applies to the manufacturing or assembly of miscellaneous wood products which are not described by nor included under another classification. Items manufactured are a variety of sizes and require varying degrees of manufacturing and assembly by machine and/or hand, and are primarily made from lumber, plywood, laths, and particle board, but materials may also include acrylic, staples, screws, nails, hardware, stains, paints, oils, and lacquers.

Products reported in classification 2903-12 may include, but are not limited to:
- Attic vents;
- Barricades;
- Beams;
- Cable spools;
- Cross arms;
- Docks;
- Ends for paper rolls;
- Floats;
- Gazebos;
- Ladders;
- Lattice panels;
- Log home shells from dimensional-log lumber;
- Playground equipment;
- Ridge cap shingles;
- Saunas;
- Shims;
- Signs;
- Slugs;
- Solariums;
- Utility poles;
- Wall panels.
Special notes for manufacturing ridge cap shingles or shims:
- Classification 2903 can be assigned only after a site visit. If a classification must be assigned prior to the field inspection, the employer will be assigned classification 1005-02;
- Employers manufacturing shakes and/or shingles in addition to ridge caps are to report the manufacture of ridge caps in classifications 1002 or 1005, depending on the processes.

Excluded from subclassification 2903-12:
- Firms engaged in manufacturing log home shells in a permanent yard using the traditional method of peeling the logs, using chainsaws to notch logs, and assembling the logs together, which are classified in 1003;
- Worker hours engaged in sawmill operations, which are reported separately in classification 1002;
- Worker hours engaged in building log homes on-site, which are reported separately in the applicable construction classifications;
- Firms engaged in manufacturing wood household and sporting goods, which are classified in 2909;
- Firms engaged in manufacturing wood furniture or caskets, which are classified in 2905;
- Firms engaged in manufacturing wood cabinets, countertops and fixtures, which are classified in 2907;
- Worker hours engaged in installation or removal of signs outside of buildings, which are reported separately in classification 0403;
- Worker hours engaged in installation or removal of signs inside of buildings, which are reported separately in classification 0513;
- Worker hours engaged in sign painting or lettering on the inside of buildings, and/or painting on or applying lettering to sign "backings" that are manufactured by others, which are reported separately in classification 4109;
- Worker hours engaged in manufacturing metal or plastic signs, which are reported separately in the classification applicable to the manufacturing process.

Note: Also refer to the overall classification 2903 description at the beginning of this rule.

2903-13 Manufacturing veneer products
Applies to establishments principally engaged in the application of veneer. Veneer is a thin layer of superior quality or excellent grained wood. Veneer products, in this classification, are manufactured by gluing veneer to a core made of plywood, some other lower quality wood, or nonwood based material. The veneer is then covered with protective overlays. The product is generally sold as a lumber substitute to manufacturers or contractors.

Excluded from subclassification 2903-13:
- Firms engaged in veneer and plywood manufacturing, which are classified in 2904.

Note: Also refer to the classification 2903 description at the beginning of this rule.

2903-21 Manufacturing wooden roof trusses
Applies to manufacturing wooden roof trusses, and/or ceiling and floor joists from wood or wood products, such as dimensional lumber (usually 2" x 4", 2" x 6", and 2" x 8"), plywood, various fasteners and other hardware.
2903-26 Lumber remanufacturing

Lumber remanufacturing is the process of converting green wood (unseasoned wood) and often rough-cut cants (large slabs of wood cut from logs), plywood, or lumber into a more specialized or higher grade product. The remanufactured lumber is then sold to other manufacturers or contractors, who use it to make their products.

Products reported in classification 2903-26 may include, but are not limited to:
- Countertops;
- Decking;
- Fencing;
- Framing studs;
- Molding;
- Paneling;
- Railroad ties;
- Siding.

Excluded from subclassification 2903-26:
- Firms engaged in only kiln drying and/or treatment of lumber with preservatives, fire retardants, or insecticides, which are classified in 1003.

Note: Also refer to the overall classification 2903 description at the beginning of this rule.

2903-28 Manufacturing, repairing, or refinishing wood boats

Applies to businesses that manufacture, repair, or refinish wooden boats.

Excluded from subclassification 2903-28:
- Worker hours engaged in manufacturing or repairing fiberglass boats, which are classified in 3511;
- Worker hours engaged in manufacturing or repairing metal boats, which are classified in the applicable metal manufacturing classification;
- Firms that do not manufacture boats but are engaged in mechanical, engine, electrical, vinyl and glass boat work or installation of boat accessories, as well as detailing of all types of boats, which are classified in 3414.

Note: Also refer to the overall classification 2903 description at the beginning of this rule.
1/1/84; WSR 82-24-047 (Order 82-38), § 296-17-568, filed 11/29/82, effective 1/1/83; WSR 81-24-042 (Order 81-30), § 296-17-568, filed 11/30/81, effective 1/1/82; Order 76-36, § 296-17-568, filed 11/30/76; Order 75-38, § 296-17-568, filed 11/24/75, effective 1/1/76; Order 75-28, § 296-17-568, filed 8/29/75, effective 10/1/75; Order 73-22, § 296-17-568, filed 11/9/73, effective 1/1/74.]