WAC 296-17A-7307 Classification 7307.

7307-00 Farms: Christmas tree
Wholesale Christmas tree operations
Applies to:
Establishments engaged in operating Christmas tree farms.

Work in this classification includes, but is not limited to:
• Preparing soil for new trees;
• Planting trees;
• Fertilizing;
• Spraying;
• Fumigating;
• Weeding;
• Pruning;
• Harvesting;
• Baling;
• Packing;
• Delivering trees;
• Maintaining or installing sprinkler or irrigation systems.

Note: If the conditions in classification 4805-09 have been met, retail tree sales conducted at a farm location, as in the case of a U-cut tree operation, or at a seasonal sales lot away from the farm may be reported separately. Establishments assigned to classification 4805-09 should report hours in that classification only during the fourth quarter of each year since these sales are confined to the Christmas season.

What activities are not included in this classification?
• Contractors hired by farm to install, repair or build any farm equipment or structures (report in the classification applicable to the work being performed).

Special note: Special care should be exercised when assigning classification 7307-00, as work covered by classification 5004 is similar in nature.

What is a farm labor contractor?
• A farm labor contractor is a specialty contractor who supplies laborers to a farm operation for specified services such as planting trees, pruning, or harvesting; and
• Generally the work involves manual labor tasks as opposed to machine operation.

What risk classification are farm labor contractors to report in?
• Farm labor contractors are to be reported in the classification that applies to the farm they are contracting with; and
• Contractors who provide both equipment or machinery and the machine operators are to be reported in classification 4808 "Custom farm services," as the process involved in operating machinery is the same regardless of the type of farm they are providing services to or the type of crop involved.

7307-01 Tree farms, N.O.C.
Applies to:
Establishments engaged in operating tree farms not covered by another classification (N.O.C.), such as, but not limited to, cottonwood tree farms.

Work in this classification includes, but is not limited to:
• Preparing soil for new trees;
• Planting trees;
• Fertilizing;
• Spraying;
• Fumigating;
• Weeding;
• Pruning;
• Maintaining or installing sprinkler or irrigation systems.

What activities are not included in this classification?
• Harvesting of trees (report separately in the appropriate logging classification based on the method of harvest); and
• Contractors hired by farm to install, repair or build any farm equipment or structures (report in the classification applicable to the work being performed).

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