

WAC 296-17A-3802 Classification 3802.

3802-13 Handbag or pack: Manufacturing

Applies to establishments engaged in the manufacture of a variety of bags on a mass production or quantity basis. Types of bags include, but are not limited to, handbags, backpacks, fanny packs, picnic bags, softside luggage, and other bags normally carried on the person, and such items as literature or document pockets used in airplanes or automobiles. The screen printing or embroidering of the manufacturers' own products is included in this classification when performed by employees of an employer having operations subject to this classification. Materials include, but are not limited to, natural or synthetic fabric, leather, webbing or strapping for handles, buttons, hooks, buckles, Velcro, and other sewing notions purchased from outside sources. Operations include cutting to size or pattern, hand or machine sewing, finishing, labeling, pressing. Tools and equipment include hand or power cutting tools, clicker die cutters, sewing machines that perform a variety of functions, eyelet punchers, and household irons.

This classification excludes establishments engaged in the manufacture of industrial bags from natural or synthetic cloth used to package commodities such as bulk flour, sugar, produce, fertilizer, building materials, which are to be reported separately in classification 3708; establishments engaged in the manufacture of paper bags which are to be reported separately in classification 6908; establishments engaged in the manufacture of plastic bags which are to be reported separately in classification 3510; and establishments engaged in the manufacture of hard sided luggage or carrying cases which are to be reported separately in classification 3708.

3802-28 Millinery: Manufacturing; Artificial feather or flower, N.O.C.: Manufacturing

Applies to establishments engaged in the manufacture of hats made of felt, wool, or other textiles, fur, or leather received from outside sources. Other materials received from outside sources include woven hat bodies, braided straw, sweatbands, linings, rims or brims, ribbons, artificial flowers, feathers, or other trimmings. For fabric hats, fabric is cut to standard hat sizes, sewn, steamed on molds or blocked in hydraulic presses, and trimmings attached. For straw hats, straw stripping is roughly sewn into crowns and brims and stitched to the woven straw body. Finishing operations involve sizing, hand blocking, iron and machine blocking in hydraulic presses, then hand sewing bands and trimming onto them. For felt hats, bodies are steamed, sized, shaped, ironed or press blocked under hydraulic presses; trims are usually sewn on by hand. This classification also applies to establishments engaged in the manufacture of artificial feathers or flowers whose operations are not covered by another classification. Crepe paper, fabric, covered paper stakes, glue, and wire are received from outside sources. Paper or fabric is cut, hand rolled and assembled with wire to form the product.

This classification excludes establishments engaged in the manufacture of hats knitted to form on knitting machines which are to be reported separately in classification 3802-42 and establishments engaged in the dressing of fur or the tanning of leather which are to be reported separately in classification 4301.

3802-29 Wig: Manufacturing

Applies to establishments engaged in the manufacture of wigs and hair pieces made from real hair or synthetic hair. Human hair is usu-

ally purchased from beauty shops. After being washed in hot disinfectant, hair is dried in ovens. The strands are bleached in peroxide or ammonia, then colored with dyes to desired shades. Strands are secured to webbed caps with sewing machines or woven into the cap and cemented by hand. The final steps include clipping, curling, and styling. Materials include human hair, synthetic hair, disinfectants, adhesives and webbing fabrics. Tools and equipment include, but are not limited to, scissors, combs, brushes, curling irons, washing, bleaching and dyeing vats, drying ovens, and sewing machines.

3802-34 Screen printing of cloth or garments

Applies to establishments that provide screen printing services to others on cloth items such as, but not limited to, shirts, jackets, caps, and aprons. Most screen printing establishments display a limited quantity of garments as samples from which customers can order to outfit a team, club, or other group. The screen print shop may order the garments from their suppliers, perform the screen printing, and sell the garments to their customers, or the customers may provide their own garments. However, the principal business operation is the *service of screen printing*. Screen printing of individual garments may be done by hand or with a machine. Screen printing businesses will create designs in their art department, or customers can furnish their own design. The process begins with the transfer of a design onto a framed silk screen. A light-sensitive material is coated over the silk screen, then exposed to light. The screens are placed on a multiport machine with a number of press boards onto which garments, such as shirts, jackets, hats, aprons are loaded at one time. One color of ink is squeezed over the screen and as the machine revolves, the color for that portion of the design is applied to each garment. When the first color of the design is applied, garments move on a conveyor through a dryer oven to set the ink. This process is repeated with other colors until the complete design is reproduced on each garment. Screens are washed and cleaned so they can be reused. To screen print designs on lengths of cloth, the process is similar, but machinery for this type of application resembles commercial printing presses used in print shops. Materials include art supplies, colored ink, paint thinners, cleaning solvents. Tools and equipment include, but are not limited to, ink dispensers and squeegees, hand cutting tools, frames and screens, manual and automatic presses, dryer ovens with conveyors, drying racks, pressure spray washer units or sinks, and work tables.

Special notes: 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.

Establishments in classification 6305 that are primarily engaged in the retail sale of clothing such as tee shirts, athletic sweat suits, or hats, may custom screen print or apply iron-on transfers on individual garments sold. Individualized printing or application of transfers is an incidental part of the sales operation and is included in the store classification.

Wholesale distributors of clothing or cloth goods who perform *incidental* screen printing on a small portion of their own product are to be reported separately in classification 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.

3802-37 Hand carved or inlaid rug: Manufacturing

Applies to establishments engaged in the manufacture of custom-designed inlaid or hand carved rugs or carpets from carpeting purchased from outside sources. These are usually small businesses whose primary customers are interior designers or architects who want one-of-a-kind rugs to complement the design of a room. The designer pieces can be installed as wall-to-wall carpets or used as area rugs or wall hangings. Materials include, but are not limited to, pattern paper, netting, monk cloth, binding or fusing tape, fringed edging, carpet rolls, latex glue, and thread. Tools and equipment include small cutting tools such as hot knives, tracing wheels, rulers, glue guns, air spray guns, seamers for attaching the metallic tape, carpet carvers, and sewing machines. Carpet carvers resemble a household canister vacuum cleaner. A suction hose joins the carving blades to the canister so the fibers are vacuumed as they are cut.

Inlaid: First, a design is drawn onto pattern paper, then traced onto a piece of carpet with a tracing wheel. Powder rubbed across the paper goes through the perforations to form the design on the carpet. This step is repeated for each different colored piece in the design. The complete design is also cut out of the main carpet piece. The pattern pieces are cut out with a hot knife and placed into the main carpet backing piece which will become the finished rug. The pieces are glued to the backing with fusing tape or joined with metallic seaming tape. (Carpet designers refer to this as quilting.) Hand carving (clipping around the edges of the design with the carpet carver) adds dimension. Netting is attached with latex to the back side of the design to secure it. Monk cloth or similar fabric is applied as a backing.

Hand Carved: The pattern is transferred directly onto the main carpet piece and carved along the edges of the design to give it dimension.

This classification excludes establishments engaged in the manufacture of carpets or rugs by tufting or weaving which are to be reported separately in classification 3708 and establishments engaged in the installation of carpets which are to be reported separately in classification 0502.

3802-38 Embroidery services; lace: Manufacturing

Applies to establishments that provide embroidery services to others on cloth items such as, but not limited to, shirts, jackets, caps, aprons, and patches. Most embroidery establishments display a limited quantity of garments as samples from which customers can order to outfit a team, club, or other group. The embroidery shop may order the garments from their suppliers, perform the embroidery, and sell the garments to their customers, or the customers may provide their own garments. Their principal business operation, however, is the embroidery service. Paper templates, computer tapes, natural or synthetic thread, backing materials, fabrics for patches, are received from outside sources. Designs or logos are punched onto paper strips. The strips are fed through the embroidery machines which simultaneously stitch the design onto numerous garments or cloth items which have been positioned on the machine. In computerized machines, the design is programmed onto paper computer tapes which are placed in the embroidery machine instead of the paper strips. The rest of the operations are the same. To make patches, the design is embroidered numerous times on a length of fabric. Individual patches are cut out and the edges finished on a serger sewing machine. This classification also applies to establishments engaged in the manufacture of lace. Natu-

ral or synthetic threads are received in skeins from outside sources. The thread is wound upon spools and bobbins which are placed onto the shuttles of the looms. The designs in the lace are created by various harness and shuttle movements of the loom, controlled electronically or by perforated pattern cards. After removal from the loom, the lace is inspected, mended by hand or sewing machine if needed, washed, bleached, dried, trimmed, starched, and ironed.

Special notes: The embroidery of a manufacturer's own product, when done as part of the manufacturing process by employees of the manufacturer, is to be included in the classification applicable to the garment or product being made.

Establishments in classification 6305 who are primarily engaged in the retail sale of clothing such as tee shirts, athletic sweat suits, hats, may embroider designs or lettering on individual garments sold. Individualized embroidery is an incidental part of the sales operation and is included in the store classification.

Wholesale distributors of clothing or cloth goods who perform *incidental* embroidery on a small portion of their own product are to be reported separately in classification 6407. Care must be taken when considering classification 6407 to ensure that the nature of the business is the wholesale operation, not an embroidery service, and that embroidery is only incidental to the sales operation.

3802-39 Household furnishings: Manufacturing

Applies to establishments engaged in the manufacture of household furnishings such as, but not limited to, draperies, pillows and cushions, futons, sleeping bags or comforters. Businesses that make draperies may make other window treatments such as swags, valances, cornice boards, pull-down roller shades (window blinds) and other accessory items such as, but not limited to, throw pillows, and slip covers. If the window coverings are custom made, the shop usually includes a showroom displaying samples of drapery fabric, drapery rods, window coverings, accessories, floor coverings, wall paper or other household furnishings. These accessory items are not usually stocked, but are obtained from suppliers or manufacturers as customers order them. The sale of these items by establishments engaged in the manufacture of household furnishings is included in this classification. A separate store classification is not applicable in these situations. Draperies and curtains are cut to size, pleated, sewn, and finished by steaming or ironing. Vinyl pull-down shades or blinds are cut to size; one end is stapled to a wooden roller, then the shade is wound around the roller. The other end is creased and stitched to form a hem into which a wood slat is placed to give the blind a solid edge. Pulls, tassels, fringes, or other trims are attached. Sleeping bags, comforters, futons, and pillows are cut, sewn, and stuffed with padding materials purchased elsewhere. This classification also includes the manufacture of lamp shades. Plain or pleated fabric or laminated parchment and metal frames are purchased from outside sources. Material is cut to pattern, then attached to frames by gluing or sewing bindings around the frame and fabric. Materials include, but are not limited to, various fabrics, vinyl-coated cloth, transparent vinyl, parchment, linings, stuffings, trims, drapery hooks, rods, wooden rollers and slats, pulls or handles, hinges, wire frames for lamp shades, and sewing notions which are purchased from outside sources. Tools and machinery include scissors or other hand or power cutting tools, irons, sewing machines that perform a variety of functions such as straight stitching, hemming, serging, pleating, or tacking, drapery-folding de-

vices, lighted surface to inspect cloth for flaws prior to cutting draperies, work tables for cutting or with a padded surface for ironing, pressing machines or irons. Drapery manufacturers may have a jig saw, saber saw or miter saw for the incidental cutting of cornice boards which is included in this classification.

This classification excludes establishments engaged in the manufacture of batting, wadding, or waste which are to be reported separately in classification 3708 and establishments engaged in the installation of draperies which are to be reported separately in classification 0607.

3802-40 Garments, slippers, accessories, miscellaneous soft goods, N.O.C.: Manufacturing

Applies to establishments engaged in the manufacture of garments, wet suits, accessories, slippers, and miscellaneous soft goods not covered by another classification (N.O.C.), including, but not limited to, tie downs or animal restraints made from fabric strapping, art and craft or novelty items, stuffed toys, award ribbons, medical supports, umbrellas, and parachutes on a mass production or quantity basis. The production involves cutting to size or pattern, sewing, gluing, fabric welding, inserting stuffing materials, labeling, pressing, inspecting and packaging. Screen printing or embroidering of the manufacturer's own products, and finishing processes such as dyeing or bleaching is included in this classification when performed by employees of an employer having operations subject to this classification. Manufacture of these items often includes primarily hand work or hand work incidental to machine operations. Items are produced from all types of natural or synthetic cloth or fibers; some of the trims or patches may be leather or other pliable materials. Materials include, but are not limited to, natural fabrics, synthetic fabrics such as neoprene, fur, leather, strapping or webbing, yarn, sewing notions, glue, decorative trims, ribbons or patches, imitation eyes for toys, stuffing materials, buttons, buckles, hooks, or handles which are purchased from outside sources. Tools include household irons, scissors or cutting wheels, measuring tapes, tracing wheels, brushes, power cutting tools (some types have hot blades or wires to seal frayed edges of cut pieces), glue guns, staplers, and clamps. Machinery includes, but is not limited to, cutting tables, sewing machines that perform a variety of functions such as straight or zigzag stitching, pleating, tacking or serging, clicker die cutters, iron presses, packaging equipment and various table-top or foot operated devices such as eyelet punchers, button covering machines, and hot-stamping foil presses.

This classification excludes establishments engaged in the manufacture of batting, wadding, or waste which are to be reported separately in classification 3708; establishments engaged in 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, which are to be reported separately in classification 3708; and establishments engaged in the tanning of leather or dressing of fur which are to be reported separately in classification 4301.

3802-41 Gloves, N.O.C.: Manufacturing

Applies to establishments engaged in the manufacture of gloves not covered by another classification (N.O.C.) made of fabric or leather on a mass production or quantity basis. Fabric, leather, and sewing notions are purchased from outside sources. Manufacturers may quilt lining materials to the glove fabric on quilting machines. Glove

pieces are cut from numerous layers of fabric or leather with a die cutter; printing of a logo or brand name may be applied to pieces prior to stitching. Seamstresses sew the pieces together inside out, adding cuffs or trims. After stitching, each finger is individually turned right-side out on a turner which is a table-mounted device with a vertically moving rod. Gloves are then placed onto heated, hand-shaped molds for steaming and shaping.

This classification excludes establishments engaged in the manufacture of gloves knitted to form on knitting machines which are to be reported separately in classification 3802-42; establishments engaged in the manufacture of rubber gloves made by molding or mixing rubber which are to be reported separately in classification 3513; and establishments engaged in the tanning of leather which are to be reported separately in classification 4301.

3802-42 Knitted fabric or garments or hosiery: Manufacturing

Applies to establishments engaged in the fabrication of knitted cloth, the subsequent manufacture of garments from the knitted cloth, and the manufacture of gloves, mittens, and hats knitted to form on knitting machines on a mass production or quantity basis. Natural or synthetic yarn (also referred to as thread), buttons or other fasteners are received from outside sources. The knit cloth is produced on looms either mechanically or electronically controlled. Circular or flat knitting machines (some of which resemble sewing machines) are also used. The manufacturer of the knitted cloth may make wearing apparel from it, or may sell the knitted cloth to other manufacturers. Garments, such as sweaters, may be knitted to form, or pieces may be cut from the cloth and sewn together. Gloves or mittens are knitted to basic shapes on special machines. Tips of fingers are sewn closed, the glove is turned right side out, then shaped and steamed on electrically heated forms. This classification also applies to the manufacture of hosiery on a mass production or quantity basis. Skeins of natural or synthetic yarn, generally dyed, are received from outside sources. The yarn is unwound onto bobbins or cones, then placed in small circular automatic knitting machines which form the leg and heel. The leg/heel pieces are sewn into a continuous piece, then toes and tops added with looper machines. Hosiery is then washed, dried, shaped. This classification also applies to establishments that perform finishing operations on hosiery that is manufactured by others.

Special note: The looms and knitting machines used to make knitted cloth are generally smaller than the weaving and spinning machines used for the manufacture of woven textile fabrics which are formed into long, continuous lengths and sold in large bolts to cloth goods manufacturers.

3802-43 Leather goods, N.O.C.: Manufacture or repair

Applies to establishments engaged in the manufacture or repair of leather goods not covered by another classification (N.O.C.) including, but not limited to, belts, tack, holsters and other gun carrying accessories, knife sheaths, sports balls, or belts. Products manufactured in this classification can usually be worn or carried on the person and are often made individually. Tanned leather or imitation leather, glue, buckles, hooks, snaps and other fasteners, are purchased from outside sources. Leather may be skived (split) to desired thickness. Items are cut out on small die cutters or by hand, and the edges sanded and smoothed. Depending on the item being made, the leather is bent into shape, glued or sewn either by machine or hand. Imitation leather or vinyl products are sometimes joined by heat seal-

ing instead of gluing or sewing. Items may be dyed, which involves dipping in vats of dye for about 15 or 20 minutes, hanging until dry, then rubbing with rags. Guns are placed inside custom-made holsters and laid in a forming press to form the leather around the gun for a precise fit. Next, items are placed in dryers to dry and cure; then snaps, grommets or other finishing pieces are attached with hand tools. Tools and equipment include cutting blades, edge beveling tools, mallets, snap setters, and other hand tools, die cutters, sanders, sewing machines, forming presses, and small dryers. This classification also applies to establishments engaged in the manufacture and repair of sports balls such as footballs, soccer balls, and basketballs. Leather or vinyl, lining material, bladders (deflated balloon shapes made of synthetic rubber material with valves inserted), twine, thread, foil ribbon, paint, spray cleaners are received from outside sources. Pieces are cut from leather or vinyl on die cutters, sewn together inside out forming a shell, then eyelets are inserted with eyelet punches. Logos or names may be stamped on with a hot foil stamping machine. The seams are pounded out with mallets to smooth them, then the shell is turned right side out on table-mounted turners. The shells are placed onto table-mounted, ball-shaped molds, the bladders inserted, and air blown into the bladders with air compressors, forming the balls. The balls are placed onto holders, laced and closed with twine. Further designs may be applied with paint; balls are cleaned with a spray cleaner before packaging.

This classification excludes the tanning of leather which is to be reported separately in classification 4301 and the manufacture of bladders by rubber mixing or molding which is to be reported separately in classification 3513.

3802-44 Shoe or boot: Manufacturing or repair

Applies to establishments engaged in the manufacture of boots or shoes from raw materials such as leather, imitation leather, lining materials, rubber heels and soles, padding, thread and string, eyelets, tacks, buckles, rubber cement, dyes, waxes and polishes purchased from outside sources. Shoe or boot manufacturers may purchase shoe parts already cut to pattern, or may cut out their own patterns either by hand or on small dies. There are only a few shoemakers in Washington, most of whom make custom, hand-crafted boots or shoes. Operations include measuring feet to make molds or patterns, sewing by hand or machine, gluing, attaching eyelets or studs, tacking the upper pieces to the soles and heels, smoothing edges with grinders, dyeing, waxing, buffing, brushing and cleaning. Tools and equipment include tack hammers, awls, lasts (foot forms), hand cutting and punching tools, sewing machines, shoe jacks, foot-operated eyelet punching presses, sole stitchers (to stitch soles onto upper pieces), belt sanders and brush finishers. This classification also applies to shoe repair shops which use the same type of materials, tools and equipment used to make shoes and boots. Most shoe repair shops sell shoe accessories such as laces, insoles, polishes, which are usually displayed at the front of the shop; the sale of those items is included within the scope of this classification. The shops usually employ only one or two persons and are often located in malls or strip malls.

This classification excludes the manufacture of molded rubber shoe parts such as heels, soles, which is to be reported separately in classification 3513; establishments engaged in tanning leather which are to be reported separately in classification 4301; and the manufac-

ture of any other materials used in making shoes or boots which is to be reported separately as applicable.

3802-45 Rubber or pliable goods: Manufacturing by cutting or gluing

Applies to establishments engaged in the manufacture of rubber or pliable goods from premanufactured materials by hand cutting, die cutting, gluing, or heat bonding. Items manufactured in this classification include, but are not limited to, gaskets, seals, bindings for skis, grips for pens or handle bars on bicycles or motorcycles. Raw materials which are lightweight, flexible and generally do not exceed about 3/8" thickness or 1" in diameter, include, but are not limited to, neoprene (a man-made rubber), cork, or other compressed sheets made of materials such as felt, paper, foam, plastic, graphite, Teflon, strips of extruded rubber. Many of the products are made simply by die cutting flat materials into the desired shapes. Other products, such as O-rings, are made by cutting lengths of extruded rubber and joining the ends by gluing or heat-bonding them together to form a circle. Grips for pens or handle bars can be made by cutting rubber tubing to length and grinding the ends for a smooth finish.

This classification excludes establishments engaged in the manufacture of rubber products by molding processes which are to be reported separately in classification 3513.

3802-46 Tent, tarp, awning or shade, boat cover or sail: Manufacturing

Applies to establishments engaged in the manufacture or repair of tents, awnings or outside window shades, boat or automobile tops and covers, sails, fruit picking bags, or similar items made from canvas, duck and synthetic water resistant fabrics. Other materials purchased from outside sources include grommets, hooks, tie rope, netting, binding, trimmings, strapping, pipe or tubing, and metal tops for fruit picking bags. Operations include cutting, sewing or fabric welding which joins pieces by heat-sealing the edges, attaching grommets, and bending pipe or rods for frames. Tools and equipment include hand cutting or punching tools, powered material cutters, sewing machines, grommet punchers, pipe cutters and benders, and staplers.

This classification excludes establishments engaged in the welding of metal awning frames or supports and establishments engaged in the manufacture of metal awnings which are to be reported separately in the applicable metal goods classification; and the installation of any product manufactured in this classification which is to be reported separately in the classification applicable to the work being performed.

[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.]