



Eligibility

All Massachusetts for-profit employers contribute to the Workforce Training Fund Program (WTFP) via a surcharge on UI payments. Some non-profits contribute but others do not. This is determined by the method selected for UI coverage.

Those who select the “contributory method” are paying into the WTFP and are therefore eligible to apply. Those who select the “reimbursable method” are paying a discounted rate that does not include contribution to the WTFP and therefore are not eligible to apply.

Eligible

DO pay into WTFP

- All for-profit companies
- Non-profits who make quarterly UI payments using a ‘contributory method’ (regardless of new claims)

Not Eligible

DO NOT pay into WTFP

- Federal, State, or municipal government entities
- Non-profits who make UI payments using the ‘reimbursable method’ (i.e. self-insured)

Follow this link for more information on ‘contributory’ vs. ‘reimbursable’ UI payment methods: <http://www.mass.gov/lwd/docs/dua/business/2024-508.pdf>