The Scientific Research and Experimental Development (SR&ED) Tax Incentive Program

Can I claim the SR&ED investment tax credit?

Is your business conducting research and development work in Canada?

Is your work conducted for the advancement of scientific knowledge or for the purpose of achieving a technological advancement? THE WHY

Is your work a systematic investigation or search that is carried out in a field of science or technology by means of experiment or analysis? THE HOW

What kind of work is eligible?

Basic research | Experimental development | Applied research | Support work

What is support work?

- Engineering
- Operations research
- Computer programming
- Testing
- Design
- Mathematical analysis
- Data Collection
- Psychological research

What can be claimed?

- Salary or wages
- Materials
- Third-party payments
- Overhead and other expenditures
- 80% of contract amounts paid for SR&ED work

Learn more about the SR&ED Tax Incentive Program at canada.ca/taxes-sred.

Canada Revenue Agency | Agence du revenu du Canada

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Cat. No. Rv4-160/2022E-PDF
ISBN 978-0-660-45520-4

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