

Tax Exemption for Foreign Postdoctoral Trainees

Guide to Obtaining an Eligibility Certificate from the
Minister of Higher Education, Research and Science

Le présent document a été produit par
le ministère de l'Enseignement supérieur, de la Recherche et de la Science.

Coordination et rédaction

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Révision linguistique

Sous la responsabilité de la Direction des communications

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Ce document peut être consulté
sur le site Web du Ministère :
www.mesrs.gouv.qc.ca

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Ministère de l'Enseignement supérieur, de la Recherche et de la Science, 2014

ISSN 2368-6537 (En ligne)
ISBN 978-2-550-71715-7 (PDF)

Dépôt légal - Bibliothèque et Archives nationales du Québec, 2014

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Introduction

The purpose of this tax exemption measure is to increase the ability of Québec universities to attract or recruit foreign postdoctoral trainees in areas of expertise in which the universities are experiencing recruitment difficulties. This measure is applicable to the following areas of expertise: the pure and applied sciences and their related fields.

Individuals who do not live in Canada immediately prior to entering into an employment contract or immediately before starting work as a postdoctoral trainee at an eligible university or public research centre may benefit from a tax exemption from the Québec government provided they satisfy the eligibility criteria set out in section 737.22.0.0.1 of the Québec Taxation Act, as listed in Annex D, Chapter II of the Act respecting the sectoral parameters of certain fiscal measures (chapter P-5.1).

In order for postdoctoral trainees to benefit from the tax exemption, certain conditions must be met. One such condition is that employers must obtain an eligibility certificate from Québec's Minister of Higher Education, Research and Science. This certificate, issued by the Minister, must be renewed annually, and may be granted for a maximum period of five years. This guide provides information on the eligibility criteria and the conditions for obtaining a certificate.

Eligibility criteria

An individual who is hired as a postdoctoral trainee at an eligible public research centre (see Schedule 1) within the meaning of paragraph a.1) of section 1029.8.1 of the Québec *Taxation Act*, or at an eligible university entity within the meaning of paragraph f) of the same section, is eligible for the tax exemption when the following criteria, as set out in section 737.22.0.0.1 of the Québec *Taxation Act*, are met:

1. At a particular time after March 31, 1998, the individual takes up employment, as an employee, with an eligible employer under an employment contract entered into with that employer after that date.
2. The individual is not resident in Canada immediately before entering into the employment contract or immediately before taking up employment, as an employee, with the eligible employer.
3. From the particular time to the end of the year or the part of the year:
 - a) the individual works exclusively or almost exclusively for the eligible employer
 - b) the individual's duties for the eligible employer consist exclusively or almost exclusively in carrying on, as an employee, scientific research and experimental development
4. The eligible employer has obtained in respect of the individual a certificate issued by the Minister of Higher Education, Research and Science, for the taxation year, after having applied for it in writing before March 1 of the following calendar year, and that certificate, which has not been revoked in respect of the year or the part of the year, certifies that the individual is specialized in the field of pure or applied science or a related field, holds a doctoral degree (Ph.D.) and performed, exclusively or almost exclusively, his or her duties as a researcher within the framework of a postdoctoral internship for the employer.

The Minister of Higher Education, Research and Science is responsible only for condition (4) which is the non-tax parameter of this measure.

Issuance of an eligibility certificate

For a researcher who is employed as postdoctoral trainee to be eligible for the tax exemption, his or her employer must first obtain a certificate from the Minister of Higher Education, Research and Science. Obtaining this certificate is an essential condition for obtaining the tax exemption, but does not guarantee that the tax exemption will be granted.

The eligibility certificate issued by the Minister of Higher Education, Research and Science certifies that the employee:

1. is specialized in the field of pure or applied science or a related field
2. obtained a doctoral degree (Ph.D.) or an equivalent degree recognized by a Québec university in the field of pure or applied science or a related field **less than five years ago**
3. the individual's duties with the employer are performed exclusively or almost exclusively, on a continuous basis, as a researcher within the scope of the postdoctoral internship in the field of pure or applied science or in a related field

The Minister of Higher Education, Research and Science has agreed to use the discipline classification system of the Fonds de recherche du Québec (Natural Sciences and Engineering, Health Sciences; Society and Culture) to identify the fields eligible for the tax measures. This classification has the advantage of being familiar to and used by the universities. The list is presented in Schedule 2. **The eligible fields for postdoctoral trainees are those listed in sections 1 (Health Sciences) and 2 (Natural Sciences and Engineering).**

The certificate is issued in the name of the researcher who is a postdoctoral trainee and is sent to the eligible university or public research centre. **The Minister of Higher Education, Research and Science reserves the right to revoke a certificate on the basis of information received subsequent to the examination of the application.**

Note

The role of the Minister of Higher Education, Research and Science is limited to the issuance of eligibility certificates.

The application must include this certificate to be considered by the Ministère du Revenu du Québec; **in and of itself, obtaining this certificate does not confirm the eligibility of the individual for the tax exemption.**

As with all other tax provisions, this measure is administered by the Ministère du Revenu du Québec.

The individual for whom the application is made is responsible for ensuring that he or she meets all other legal requirements under this tax exemption measure.

Submission of an application for a tax exemption eligibility certificate from the Minister of Higher Education, Research and Science

1. The application for a certificate must be submitted no later than on the last day of February in the year after the later of the following two dates: the date on which the contract was entered into or the date on which the applicant began work as a trainee. The applicant may then be eligible for five years from the date on which he or she began work.
2. The application must be made using the form entitled *Tax Exemption for Foreign Postdoctoral Trainees: Application for an Eligibility Certificate*, issued by the Minister of Higher Education, Research and Science. The application must be duly signed by the applicant and the university's designated representative. The form and all the required documents listed below must then be submitted by the university's representative.
3. Incomplete applications or applications submitted by someone other than the university's designated representative will be automatically returned to the sender.

The application for a certificate **must** be accompanied by the following documents:

- a copy of a document confirming the applicant's appointment as a postdoctoral trainee employed by the eligible university or public research centre
- a certified true copy of the applicant's doctoral (Ph.D.) degree or equivalent recognized by the university; diplomas in languages other than French, English, Spanish or Latin must be translated by a member of the Ordre des traducteurs, terminologues et interprètes agréés du Québec (OTTIAQ)
- a copy of the abstract (summary) of the applicant's doctoral (Ph.D.) thesis
- the applicant's job description and list of duties
- a copy of the applicant's **up-to-date** curriculum vitæ
- a copy of the applicant's work permit issued by Citizenship and Immigration Canada

Applications for an eligibility certificate and all required supporting documents must be mailed to:

Direction de l'enseignement et de la recherche universitaires
Direction générale des affaires universitaires et interordres
Ministère de l'Enseignement supérieur, de la Recherche et de la Science
1035, rue De La Chevrotière, 18^e étage
Québec (Québec) G1R 5A5

Application for renewal of a tax-exemption eligibility certificate from the Minister of Higher Education, Research and Science

An application for renewal must be made annually for each certificate issued by the Minister. Certificates may be renewed up to five times for a maximum duration of five years. Applications for renewal must be made using the form entitled *Tax Exemption for Foreign Postdoctoral Trainees: Application for Renewal of an Eligibility Certificate*, issued by the Minister of Higher Education, Research and Science.

The application for renewal must be submitted no later than on the last day of February in the year following the year of renewal.

Additional information

The exemption applies to Québec provincial tax only. It is valid for five years and may be renewed each year provided the employee continues to be employed by an eligible body and exercises an eligible occupation.

For further information on obtaining an eligibility certificate from the Minister of Higher Education, Research and Science, please call Lucie Ouellet at 418-643-2839, extension 3200 or lucie.ouellet@mesrs.gouv.qc.ca.

For further information on the tax exemption measure, please consult the information bulletins produced by the Ministère des Finances: 99-1 – *Improvement of the simplified tax system and other tax measures* (June 30, 1999); 2000-5 – *Adjustments to fiscal policy applicable to individuals and corporations* (October 6, 2000); 2002-13 – *Five year exemption* (December 19, 2002), as well as the documents entitled *Additional Information on the Budgetary Measures* (March 11, 2003) and *Additional Information on the Fiscal Measures* (June 12, 2003). These documents are posted on the Ministère des Finances Web site at <http://www.finances.gouv.qc.ca>.

For information on non-resident status or on obtaining a tax exemption from the Minister of Revenue of Québec, please call Renseignements fiscaux spécialisés at 1-800-267-6299. You may also wish to consult the documents available at <http://www.revenuquebec.ca/en/citoyen/situation/nouvel-arrivant/default.aspx>.

For further information on immigration procedures, please consult the *Immigrating to Québec* Web page at <http://www.immigration-quebec.gouv.qc.ca/en/index.html>.

Schedule 1 – List of eligible universities and public research centres

Québec universities

- Bishop's University (BU)
- Concordia University (CU)
- École de technologie supérieure (ETS)
- École des hautes études commerciales de Montréal (HEC)
- École nationale d'administration publique (ENAP)
- École Polytechnique de Montréal (EPM)
- Institut national de la recherche scientifique (INRS)
- McGill University (MGU)
- Télé-université (TELUQ)
- Université de Montréal (UM)
- Université de Sherbrooke (US)
- Université du Québec (UQ)
- Université du Québec en Abitibi-Témiscamingue (UQAT)
- Université du Québec à Chicoutimi (UQAC)
- Université du Québec en Outaouais (UQO)
- Université du Québec à Montréal (UQAM)
- Université du Québec à Rimouski (UQAR)
- Université du Québec à Trois-Rivières (UQTR)
- Université Laval (UL)

Eligible employers (same status as a university)

- Computer Research Institute of Montreal (CRIM)

Sociohealth and hospital research centres

- Centre hospitalier universitaire de Montréal and its affiliated centres
- Centre hospitalier universitaire de Québec and its affiliated centres
- Centre hospitalier universitaire de Sherbrooke and its affiliated centres
- McGill University Health Centre and its affiliated centres

Other eligible public research centres

- Biotechnology Research Institute, National Research Council Canada (NRC-BRI)
- CanmetENERGY Varennes Research Centre
- Centre de recherche appliquée – Institut de tourisme et d'hôtellerie du Québec (ITHQ)
- Centre de recherche industrielle du Québec (CRIQ)
- Centre de recherche Les Buissons
- Centre de recherche sur le vieillissement du Centre de santé et des services sociaux à l'Institut universitaire de gériatrie de Sherbrooke
- Centre de santé et de services sociaux de Chicoutimi (CSSS) – Administrative Centre
- Center for Interuniversity Research and Analysis of Organizations (CIRANO)
- Dairy and Swine Research and Development Centre (AAC)

- Food Research and Development Centre (AAC)
- Health of Animals and Food Laboratory, Canadian Food Inspection Agency (CFIA)
- Horticulture Research and Development Centre (AAC)
- IDÉA Innovation PME
- Industrial Materials Institute, National Research Council Canada (NRC-IMI)
- Institut de recherche d'Hydro-Québec (IREQ)
- Institut national de santé publique du Québec
- Laboratoire des technologies de l'énergie (LTE)
- Laurentian Forestry Centre – Canadian Forest Service
- Maurice-Lamontagne Institute – Fisheries and Oceans Canada
- National Optics Institute (INO)
- Réseau d'informations scientifiques du Québec (RISQ)
- Soils and Crops Research and Development Centre (AAC)

College technology transfer centres

- AGRINOVA
- Centre collégial de transfert de technologie en oléochimie industrielle (OLEOTEK)
- Centre d'aide régional sur les aliments du Saguenay–Lac-Saint-Jean–Côte-Nord (CARA)
- Centre d'expérimentation et de développement en forêt boréale (CEDFOB)
- Centre d'expérimentation et de transfert technologique en acériculture du Bas-Saint-Laurent (CETTA)
- Centre de développement bioalimentaire du Québec (CDBQ)
- Centre de développement des composites du Québec (CDCQ)
- Centre de géomatique du Québec
- Centre de photonique du Québec
- Centre de production automatisée du Cégep de Jonquière (CPA)
- Centre de productique intégrée du Québec
- Centre de recherche appliquée en technologies maritimes – Maritime Innovation
- Centre de recherche sur les biotechnologies marines (CRBM)
- Centre de robotique et de vision Industrielles
- Centre de technologie minérale et de plasturgie (CTMP)
- Centre de technologie physique et de photonique de Montréal
- Centre de transfert technologique de la mode (CTTM) du Collège LaSalle
- Centre de transfert technologique en écologie industrielle (CTTEI)
- Centre d'enseignement et de recherche en foresterie de Sainte-Foy (CERFO)
- Centre des technologies de fabrication en aérospatiale (CTFA)
- Centre d'études des procédés chimiques du Québec (CEPROCQ)
- Centre d'expertise en production ovine du Québec (CEPOQ)
- Centre d'innovation en microélectronique du Québec (CIMEQ)
- Centre d'intervention en développement technologique
- Centre intégré de fonderie et de métallurgie (CIFM) du Cégep de Trois-Rivières
- Centre national en électrochimie et en technologies environnementales (CNETE)
- Centre spécialisé de technologie physique du Québec
- Centre spécialisé en pâtes et papiers (CSPP) and Centre intégré en pâtes et papiers (CIPP)
- Centre technologique en aérospatiale (CTA)
- Cintech agroalimentaire

- Corporation du service de recherche et d'expertise en transformation des produits forestiers de l'Est-du-Québec (SEREX)
- Eqmbo-Entreprises
- GROUPE CTT GROUPE
- Halieutec
- Institut des procédés industriels du Collège de Maisonneuve
- Institut des communications graphiques du Québec
- Institut du transport avancé du Québec (ITAQ)
- Musilab
- Service d'innovation et de transfert technologique pour l'entreprise (SITTE)

Schedule 2 – List of eligible fields

1. Fonds de recherche du Québec – Health Sciences

- a. Musculoskeletal Health and Arthritis
 - i. Arthritis/Osteoarthritis
 - ii. Bone Diseases
 - iii. Bone Tissue
 - iv. Connective Tissue
 - v. Connective Tissue Diseases
 - vi. Dental Health
 - vii. Dental Materials
 - viii. Fibrosis
 - ix. Joints (Articulations)
 - x. Locomotor Activity/Movement Disorders
 - xi. Muscles
 - xii. Muscular Diseases
 - xiii. Musculoskeletal Deformations
 - xiv. Musculoskeletal Lesions and Repair
 - xv. Oro-Dental Disorders
 - xvi. Oro-Facial Pain
 - xvii. Orthoses and Prostheses
 - xviii. Osteoporosis
 - xix. Rehabilitation Care and Services
 - xx. Scoliosis
 - xxi. Skin
 - xxii. Skin Disorders
 - xxiii. Structural Tissues Engineering/Biomaterials
 - xxiv. Tendons and Ligaments
 - xxv. Trauma and Injuries

- b. Cancer
 - i. Apoptosis and Cancers
 - ii. Breast Cancers
 - iii. Cancer Diagnosis and Detection
 - iv. Cancer Genetics
 - v. Cancers of the Digestive System
 - vi. Cancers of the Musculoskeletal System
 - vii. Cancers of the Reproductive System
 - viii. Cancers of the Urinary System
 - ix. Carcinogenesis
 - x. Cell Signaling and Cancer
 - xi. Cell Therapy for Cancer
 - xii. Cellular Differentiation
 - xiii. Cellular Division
 - xiv. Cerebral Tumours
 - xv. Gene Therapy for Cancer
 - xvi. Growth Factors
 - xvii. Chemotherapy
 - xviii. Environment and Cancer
 - xix. Head and Neck Cancers
 - xx. Hereditary Cancers
 - xxi. Hormone Dependent Cancers

- xxii. Host-Tumour Interaction
- xxiii. Leukemia
- xxiv. Lung Cancer
- xxv. Lymphoma
- xxvi. Nutrition and Cancer
- xxvii. Oncogenes
- xxviii. Prostate Cancer
- xxix. Radiotherapy
- xxx. Retinal and Ocular Neoplasms
- xxxi. Skin Cancer
- xxxii. Smoking and Cancer
- xxxiii. Social Determinants of Cancer
- xxxiv. Stress and Cancer
- xxxv. Suppressor Gene
- xxxvi. Vaccines and Cancer

c. Human Genetics

- i. Applied Genetics
- ii. Chromosomes: Structure/Organization
- iii. Complex Trait Genetics
- iv. DNA and RNA Chips
- v. Developmental Genetics
- vi. Evolutionary Genetics
- vii. Gene Regulation and Expression
- viii. Gene Therapy
- ix. Gene-Environment Interactions
- x. Genes
- xi. Genetic Diseases
- xii. Genetic Mapping
- xiii. Genetic Markers
- xiv. Genetic Screening of Diseases
- xv. Genetics and Ethics
- xvi. Genetics and Heredity
- xvii. Genome
- xviii. Genomic Damage and Repair
- xix. Genomics
- xx. Molecular Genetics
- xxi. Mutation (Process)
- xxii. Phenotypes
- xxiii. Polymorphism
- xxiv. Population Genetics
- xxv. Proteins
- xxvi. Proteomics
- xxvii. Susceptibility Genes
- xxviii. Telomeres
- xxix. Transgenic Model

d. Infection and Immunity

- i. AIDS-HIV
- ii. Allergies
- iii. Antibiotics and Resistance
- iv. Antibodies

- v. Antigens
- vi. Antivirals
- vii. Autoimmune Diseases
- viii. Bacteria
- ix. Bacterial Infections
- x. Blood Substitutes
- xi. Burns and Infection
- xii. Cell Signalling and Infectious and Immune Diseases
- xiii. Cell Therapy of Infectious and Immune Diseases
- xiv. Cellular Defense
- xv. Diseases of the Immune System
- xvi. Fungal Infections
- xvii. Gene Therapy for Infectious and Immune Diseases
- xviii. Global Health and Emerging Diseases
- xix. Hepatitis
- xx. Host Genetics
- xxi. Immune Mediators: Cytokines and Chemokines
- xxii. Immune System
- xxiii. Immunodeficiencies
- xxiv. Immunotherapy
- xxv. Infectious Diseases
- xxvi. Leukocytes
- xxvii. Parasites
- xxviii. Parasitic Infections
- xxix. Platelets
- xxx. Septic Shock
- xxxi. Sexually Transmitted Diseases
- xxxii. Social Determinants of Infectious and Immune-Mediated Diseases
- xxxiii. Transplantation and Graft Rejection
- xxxiv. Tropical Diseases
- xxxv. Tuberculosis
- xxxvi. Vaccination
- xxxvii. Vaccine Development
- xxxviii. Viral Infections
- xxxix. Yeasts
- xl. Viruses

e. Neurosciences, Mental Health and Addiction

- i. Alcoholism
- ii. Alzheimer's Disease
- iii. Anxiety
- iv. Apoptosis
- v. Ataxia
- vi. Auditory System
- vii. Autism
- viii. Autonomic Nervous System
- ix. Brain Metabolism
- x. Cell Signaling
- xi. Central Nervous System Inflammatory Diseases
- xii. Central Nervous System Organic Diseases
- xiii. Cerebrovascular Accident
- xiv. Character Disorders

- xv. Chronobiology
- xvi. Cognition
- xvii. Communication Disorders
- xviii. Convulsive Disorders – Epilepsy
- xix. Cranio-Encephalic and Spinal Cord Trauma
- xx. Dementia
- xxi. Depression
- xxii. Drug Abuse
- xxiii. Eating Disorders
- xxiv. Executive Functions
- xxv. Eye and Visual System Diseases
- xxvi. Gene Therapy
- xxvii. Genetics of Neurological and Psychiatric Diseases
- xxviii. Growth Factors
- xxix. Gustatory System
- xxx. Hearing Disorders
- xxxi. Hemiplegia and Paraplegia
- xxxii. Huntington's Chorea
- xxxiii. Language Acquisition and Development
- xxxiv. Learning and Memory
- xxxv. Mental Health and Society
- xxxvi. Migraine
- xxxvii. Mood Disorders
- xxxviii. Motivation and Emotions
- xxxix. Motor System
 - xl. Multiple Sclerosis
 - xli. Nervous System Development
 - xlii. Neurodegenerative Diseases
 - xliii. Neuroendocrine Diseases
 - xliv. Neurogenesis and Gliogenesis
 - xlv. Neuroimmunological Diseases
 - xlvi. Neurological Diseases
 - xlvii. Neuromuscular Diseases
 - xlviii. Neuronal Communication and Neurotransmission
 - xlix. Neuronal Modeling
 - I. Neuronal Transplantation and Stem Cells
 - ii. Neuronal and Synaptic Activity
 - lii. Neurotoxicity
 - liiii. Olfactory System
 - liv. Pain
 - Iv. Parkinson's Disease
 - Ivi. Peripheral Nervous System Diseases
 - Ivii. Plasticity/Neuronal Regeneration
 - Iviii. Receptors and Carriers
 - lix. Schizophrenia
 - Ix. Sleep and Sleep Disorders
 - Ixi. Smoking
 - Ixii. Social and Cultural Psychiatry
 - Ixiii. Somatization and Functional Somatic Syndromes
 - Ixiv. Somatosensory System
 - Ixv. Spinal Cord Diseases
 - Ixvi. Stress

- Ixvii. Suicide
- Ixviii. Vestibular System Disorders
- Ixix. Visual System

f. Nutrition and Metabolism

- i. Appetite
- ii. Crohn's Disease
- iii. Development of Drug Delivery Systems
- iv. Diabetes
- v. Digestion
- vi. Digestive System
- vii. Drug Metabolism
- viii. Endocrine Disorders
- ix. Endocrine System
- x. Energy Metabolism
- xi. Feeding Behavior
- xii. Gastrointestinal Pathologies
- xiii. Glucotoxicity
- xiv. Hepatic Diseases
- xv. Hormonal Regulation
- xvi. Hormones and Growth Factors
- xvii. Hyperthermia and Hypothermia
- xviii. Intestinal Malabsorption and Cholestatic Syndromes
- xix. Lipid Disorders
- xx. Liver
- xxi. Metabolic Diseases
- xxii. Metabolic Disorders
- xxiii. Metabolism
- xxiv. Nutraceuticals and Functional Foods
- xxv. Nutrients
- xxvi. Nutrition
- xxvii. Nutritional Disorders
- xxviii. Nutritional Requirements
- xxix. Obesity
- xxx. Pancreas
- xxxi. Poisoning
- xxxii. Renal Diseases
- xxxiii. Renal Insufficiency/Failure and Malabsorption
- xxxiv. Renal System
- xxxv. Social Determinants of Dietary and Metabolic Disorders
- xxxvi. Toxicology
- xxxvii. Toxin and Toxicant Metabolism
- xxxviii. Urogenital Pathologies
- xxxix. Urogenital System

g. Circulatory and Respiratory Health

- i. Anemia
- ii. Aneurism
- iii. Angiogenesis
- iv. Arrhythmia
- v. Asthma
- vi. Atherosclerosis

- vii. Blood Flow and Transfusions
- viii. Cardiac Fibrosis
- ix. Cardiac Hypertrophy
- x. Cardiovascular Diseases
- xi. Cardiovascular System
- xii. Cell Signalling
- xiii. Cell Therapy
- xiv. Chronic Obstructive Pulmonary Diseases
- xv. Congenital Cardiopathies
- xvi. Coronary Heart Diseases
- xvii. Cystic Fibrosis
- xviii. Endocarditis
- xix. Environmental and Respiratory Diseases
- xx. Heart Failure
- xxi. Heart Transplantation
- xxii. Heart Valve/Valvular Diseases
- xxiii. Hypertension (Arterial and Cardiac)
- xxiv. Inflammatory Respiratory Diseases
- xxv. Lung Transplantation
- xxvi. Occupational Lung Diseases
- xxvii. Peripheral Arteriopathy
- xxviii. Phlebitis
- xxix. Pneumopathies
- xxx. Prostheses and Vascular Substitutes
- xxxi. Pulmonary Fibrosis
- xxxii. Pulmonary Hypertension
- xxxiii. Resuscitation
- xxxiv. Social Determinants of Cardiovascular Diseases
- xxxv. Social Determinants of Respiratory Diseases
- xxxvi. Stem Cells and Organogenesis
- xxxvii. Stroke
- xxxviii. Thrombosis and Embolism

- h. Child, Youth and Maternal Health
 - i. Attention Deficit and Hyperactivity Disorders
 - ii. Autism
 - iii. Behavioral Disorders in Children and Adolescents
 - iv. Breastfeeding and Infant Nutrition
 - v. Cerebral Palsy
 - vi. Child Abuse and Negligence
 - vii. Childhood Vaccination
 - viii. Cognitive Development in Children
 - ix. Congenital Anomalies
 - x. Cystic Fibrosis
 - xi. Drugs and Pregnancy/Breastfeeding
 - xii. Embryonic Development
 - xiii. Gestation/Parturition
 - xiv. Growth Retardation
 - xv. Infant/Child Development
 - xvi. Intrauterine Developmental Abnormalities
 - xvii. Learning Disorders in Children
 - xviii. Mental Health and Psychopathology in Children and Youth

- xix. Mental Retardation
- xx. Newborn Diseases
- xxi. Newborn Respiratory Diseases
- xxii. Perinatal Period
- xxiii. Postpartum Depression
- xxiv. Preeclampsia
- xxv. Prematurity
- xxvi. Prenatal and Neonatal Screening
- xxvii. Prenatal and Perinatal Trauma
- xxviii. Social Determinants of Child and Youth Development
- xxix. Speech and Language Development Disorders
- xxx. Sudden Infant Death Syndrome
- xxxi. Youth and Eating Disorders

i. Population Health

- i. Aboriginal Health
- ii. Community Health/Public Health
- iii. Culture and Health
- iv. Environmental Health
- v. Ethics and Health
- vi. Family and Care Givers
- vii. Health and Legislation
- viii. Health Promotion
- ix. Human and Social Ecology
- x. Lifestyle Determinants and Health
- xi. Occupational Health and Safety
- xii. Paramedical Sciences
- xiii. Pharmacoeconomics
- xiv. Pharmacoepidemiology
- xv. Preventive Health Care
- xvi. Social Determinants of Health

j. Gender and Health

- i. Andropause
- ii. Birth Control
- iii. Endocrine Regulation
- iv. Endometriosis
- v. Female Infertility
- vi. Female Urogenital System Disorders
- vii. Fertility Technologies
- viii. Gender Epidemiology
- ix. Hormone Replacement Therapy
- x. Male Infertility
- xi. Male Urogenital System Disorders
- xii. Menopause
- xiii. Menstrual Cycle and Associated Problems
- xiv. Prostate
- xv. Reproductive Biology and Dysfunctions
- xvi. Sexual Dysfunctions
- xvii. Sexually Transmitted Diseases
- xviii. Steroids

- k. Health Services
 - i. Diagnostic Techniques
 - ii. Emergency Medicine
 - iii. Health Care Organization
 - iv. Health Care Technologies
 - v. Health Information Systems
 - vi. Health Policies
 - vii. Health Services
 - viii. Home Care Services
 - ix. Hospital Care Services
 - x. Hotline Services
 - xi. Intensive Care
 - xii. Long-Term Care Services
 - xiii. Nursing
 - xiv. Palliative Care
 - xv. Professional Practices
 - xvi. Telemedicine
- l. Aging
 - i. Age and Risk Factors
 - ii. Aging Process
 - iii. Cellular Aging
 - iv. Cellular Degeneration
 - v. Cerebral Atrophy
 - vi. Chronic Diseases in Elderly
 - vii. Cognitive Neuropsychology of Aging
 - viii. Drug Administration and Drug Interactions
 - ix. Genetics of Aging
 - x. Intergenerational Relations
 - xi. Loss of Independence
 - xii. Neurodegenerative Diseases
 - xiii. Nutrition and Aging
 - xiv. Quality of Life and Aging
 - xv. Social Aspects of Aging

2. Fonds de recherche du Québec – Natural Sciences and Engineering

- a. Energy
 - i. Energy Production
 - 1. Biomass (Energy)
 - 2. Fossil Fuels
 - 3. Hydroelectricity (energy)
 - 4. Nuclear and Fusion
 - 5. Solar and Wind Energy
 - ii. Energy Transformation and Energy Use
 - 1. Economic Planning (Energy)
 - 2. Electrochemical and Fuel Cells
 - 3. Energy Conservation
 - 4. Energy Networks and Distribution
 - 5. Energy Storage
 - 6. Hydrogen Technologies

- iii. Power Transmission
 - 1. Electric Lines
 - 2. Oil or Gas Tankers
 - 3. Pipelines
- b. Environment
 - i. Water
 - 1. Coastal Sedimentation
 - 2. Drinking Water
 - 3. Fresh Water
 - 4. Groundwater and Water Tables
 - 5. Ice and Snow
 - 6. Marine Environment
 - 7. Wastewater
 - 8. Water/Continent Interfaces
 - ii. Air
 - 1. Atmosphere (Including Chemical Aspects)
 - 2. Atmospheric Disturbances (Lightning, Rain, etc.)
 - 3. Atmospheric Pollutants
 - 4. Climate Change and Impact
 - 5. Prediction and Climatic Modeling
 - 6. Wave Pollution (Noise, Microwaves, Electromagnetic Fields)
 - iii. Land and Soil
 - 1. Geological and Geomorphological Processes
 - 2. Geomatics
 - 3. Industrial and Urban Contamination of Land
 - 4. Mining and Petroleum Contamination
 - 5. Natural Risks
 - 6. Soil and Sediments
 - 7. Surveying and Land Management
 - iv. Pollutants
 - 1. Chemical Pollutants
 - 2. Flammable or Explosive Products
 - 3. Radioactive Substances
 - 4. Toxins and Other Biological Substances
 - v. Ecology and Quality of the Environment
 - 1. Biodiversity and Biocomplexity
 - 2. Biogeography
 - 3. Bioremediation
 - 4. Ecological and Ecophysiological Processes
 - 5. Ecosystem (Aquatic and Terrestrial)
 - 6. Landscape and Restoration
 - 7. Protected Areas
 - 8. Vulnerable and Threatened Species
 - vi. Protection and Management
 - 1. Clean Technologies
 - 2. Liquid and Gaseous Waste Treatment
 - 3. Natural Risk Control

4. Recycling and Processing of Solid Waste
5. Soil Decontamination
6. Urban, Industrial and Agricultural Wastewater Treatment

c. Manufacturing and Construction

i. Manufacturing Processes

1. Health and Safety
2. Human Factors in Manufacturing
3. Industrial Design
4. Industrial Logistic
5. Manufacturing Impacts
6. Material Degradation
7. Prefeasibility Studies and Pilot Tests
8. Preparation and Transformation
9. Product Testing and Properties
10. Prototyping
11. Quality Control
12. Robotics and Automation

ii. Industrial Processes

1. Bioprocesses and Biomedical Systems
2. Chemical Processes
3. Drying and Lyophilization
4. Heat Transfer
5. Heating and Refrigeration
6. Machining and Assembling
7. Mass Transfer
8. Mechanical and Physical Processes
9. Milling
10. Reticulation and Hardening
11. Thermodynamics
12. Wrapping and Recycling
13. Design
14. Construction Technologies
15. Equipment
16. Instruments
17. Machinery
18. Material Design
19. Sensors and Devices

iii. Civil Engineering Works

1. Bridges
2. Buildings
3. Dams
4. Degradation and Aging of Civil Engineering Works
5. Dynamic Phenomena of Civil Engineering Works
6. Oil Rigs
7. Resistance to Seismic Activity
8. Structural Resistance

d. Materials

i. Basic Materials

1. Ceramics and Glass

2. Concrete and Cement
 3. Metals and Alloys
 4. Organic or Synthetic Materials
 5. Stones and Silicates
 6. Textiles, Fabrics and Leather
 7. Wood
- ii. Functional and Intelligent Materials
 1. Biomaterials
 2. Coatings
 3. Composites
 4. Films, Membranes and Multiphase Polymers
 5. Gels and Foams
 6. Plastic Transformation
 7. Polymers
 8. Shape Memory Alloy
- iii. Nanotechnologies
 1. Nanomaterials
 2. Nanoparticles
 3. Nanosystems
 4. Supramolecules and Autoassembling
- e. Interactions of Nature and Matter
- i. Particles and Radiance
 1. Electrons and Neutrons
 2. Elementary Particles
 3. Light-Matter Interactions
 4. Plasmas
 - ii. Atoms and Molecules
 1. Chemical Synthesis and Catalysis
 2. Combinatorial Chemistry
 3. Inorganic and Organometallic Compounds
 4. Macromolecules
 5. Metals and Nonmetals
 6. Organic Molecules and Biomolecules
 7. Quantum Phenomena
 - iii. States of Matter
 1. Colloidal and Autoassembled Systems
 2. Gas and Critical State
 3. Gravitation
 4. Liquids and Solutions
 5. Low Temperatures and High Temperatures
 6. Membranes
 7. Phase Transitions
 8. Semiconductors
 9. Solids
 10. Superconductors
 11. Superfluids
 12. Surfaces, Interfaces and Thin Layers

- iv. Earth
 - 1. Earth Structure and Composition
 - 2. Geodynamics
 - 3. Geotechnics
 - 4. Transformation and Evolution of the Earth's Surface

- v. Planets and the Universe
 - 1. Galactic and Cosmic Systems
 - 2. Solar and Planetary Systems
 - 3. Stellar Systems
 - 4. Structure of the Universe

- f. Living Organisms
 - i. Living Beings
 - 1. Animal
 - 2. Monera
 - 3. Plants
 - 4. Protist

 - ii. Subcellular
 - 1. Bioactive Molecules
 - 2. Enzymes and Proteins
 - 3. Nucleic Acids

 - iii. Cellular
 - 1. Cell
 - 2. Chromosomes (Living Organisms)
 - 3. Genes (Living Organisms)

 - iv. Genomics and Proteomics
 - 1. Bioinformatics
 - 2. Biological and Biochemical Mechanisms
 - 3. Biomedical Technologies
 - 4. Biotechnologies
 - 5. Functional and Structural Proteomics
 - 6. Genotype and Phenotype

 - v. Microbiology
 - 1. Immune Reactions
 - 2. Microorganisms
 - 3. Protozoan
 - 4. Viruses (Living Organisms)

 - vi. Organizational and Biological Functions
 - 1. Biological Behaviors
 - 2. Environments and Habitats
 - 3. Evolution and Phylogenesis
 - 4. Glands and Tissues
 - 5. Metabolism (Living Organisms)
 - 6. Morphology
 - 7. Pathology
 - 8. Physiology
 - 9. Reproduction and Growth

10. Taxonomy and Systematics
11. Psychology – Biological Aspects
12. Cognition and Language
13. Learning and Memory
14. Motivation, Emotions and Rewards
15. Sensations and Perceptions
16. Sensorimotor Integration
17. Sleep, Arousal and Chronobiological Modulation

g. Natural Resources

i. Agriculture

1. Agricultural Machinery and Technologies
2. Animal Reproduction
3. Crop Production
4. Farming and Insect Control
5. Finfish Aquaculture
6. Livestock Farming
7. Parasites and Diseases
8. Plant Reproduction
9. Processed Agri-Food Products
10. Species-Specific Nutrition

ii. Plants and Forests

1. Crop Production Other Than Forest Products
2. Forestry Technologies and Equipment
3. Other Types of Wood Processing
4. Pulp and Paper
5. Silviculture

iii. Mines

1. Mine Exploration
2. Mine Exploration Technologies
3. Mineral Extraction
4. Mineral Processing

iv. Oceans and Inland Waters

1. Aquaculture
2. Fishery Resources
3. Hydrological Cycles and Reservoirs
4. Other Marine and Lacustrine Resources
5. Running Water Hydrosystem

h. Abstract Structures

i. Theoretical Computer Science

1. Complexity
2. Logic Programming
3. Mathematics of Computing
4. Programming Language

ii. Mathematics

1. Algebra
2. Asymptotic and Classical Applied Analysis
3. Combinatorial

4. Differential Equation
 5. Discrete Mathematics
 6. Functional Analysis
 7. Geometry
 8. Global and Non-Linear Analysis
 9. Logic
 10. Numbers Theory
 11. Topology
- iii. Statistics and Probabilities
1. Actuarial Studies
 2. Computer Science and Statistics
 3. Data Mining
 4. Meta-Analysis
 5. Parametric and Non-Parametric Inference
 6. Stochastic Processes
 7. Probability Theory
 8. Theoretical Statistics
- iv. Computer Science and Mathematical Tools
1. Mathematical Analysis
 2. Modelization and Simulation
 3. Numerical Analysis
 4. Optimization, Control and Operations Research
 5. Software (Tools)
 6. Theoretical Approach
- i. Techniques, Measurements and Systems
- i. Characterization Tools
 1. Chemical Compositions
 2. Degradation
 3. Imagery
 4. Molecular Sizes and Shapes
 5. Molecular Structure and Sizing
 6. Molecular Transportation
 7. Recycling
 8. Rheology Properties
 9. Shaping
 10. Structure and Macroscopic Characterization
 11. Surface Characterization
 12. Thermodynamic Properties
 - ii. Wave Phenomena
 1. Acoustics
 2. Lasers
 3. Microwaves and Hyperfrequencies
 4. Noise and Vibration
 5. Optical Components, Optical Fibres
 6. Optics and Photonics
 7. Telemetry (Remote Sensing, Radar)
 8. Vision
 9. X-Rays

- iii. Electric and Electronic Systems
 - 1. Control System
 - 2. Electrical Networks
 - 3. Electricity Conversion and Distribution
 - 4. Electrochemical Systems
 - 5. Industrial and Power Electronics
 - 6. Integrated Circuits
 - 7. Mechatronics
 - 8. Micro and Nanoelectronics
 - 9. Servo-Control

- iv. Mechanical Systems
 - 1. Continuum Mechanics
 - 2. Fluid Mechanics
 - 3. Hydraulics
 - 4. Multiphase Systems
 - 5. Plasticity and Creep
 - 6. Propulsion
 - 7. Solid Mechanics
 - 8. Stress Analysis
 - 9. Turbulence
 - 10. Vibrations

- v. Transportation Systems
 - 1. Aerial Systems and Airports
 - 2. Merchandise Transportation
 - 3. Railways
 - 4. Roadways
 - 5. Seaways and Bridges
 - 6. Space Techniques
 - 7. Transportation Equipment

- j. Communication and Information Technologies
 - i. Communication
 - 1. Communication Materials
 - 2. Personal Communications
 - 3. Printing Systems
 - 4. Telecommunication Systems
 - 5. Telecommunication Networks
 - 6. Teleinformatics
 - 7. Transmission and Processing of Numerical Signals

 - ii. Information
 - 1. Algorithms
 - 2. Computer Architecture
 - 3. Computer Databases
 - 4. Computer Hardware
 - 5. Computer Systems
 - 6. Distributed and Simultaneous Processing
 - 7. Network Analysis (Information)
 - 8. Software Development

- iii. Artificial Intelligence
 - 1. Expert Systems
 - 2. Neuronal Systems
 - 3. Recognition of Speech
 - 4. Shape Recognition and Computer Graphics
 - 5. Virtual Reality

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