

**Dear Professor,**

**Foreign University professors** may be eligible for the Provincial tax exemption for more information, please consult the Tax Exemption for Foreign University Professors guide. You must be specialized in the field of pure or applied science or a related field. For more information, please consult the Tax Exemption for Foreign University Professors guide.

The Ministry of Education has recently changed their application process and we have to apply/upload documents on their online platform. Should you want to apply, you must submit the completed MEES form (word version not pdf), along with ALL the supporting documents (pdf version).

Please send your application package to my attention [officer.as@concordia.ca](mailto:officer.as@concordia.ca). We strongly recommend applying as soon as possible after your start date. However, the deadline for submitting applications for the 2021 fiscal year is February **1, 2022** at the latest. This will ensure that your application is reviewed/processed and sent to the MEES by the MEES deadline of February 28, 2022.

- If your application is approved, the MEES will issue you an Eligibility Certificate. The Eligibility Certificate will be sent to our Office and you will be notified, and further instructions will be provided.
- If your application is not approved, you will be notified accordingly.

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**Returning Canadians/permanent residents** may be eligible for the Provincial tax exemption. You must be a newly hired “foreign” faculty member whose previous employment was in a foreign country, and not within Canada and provided you had a non-resident status at the time of signature on your employment contract. You must be specialized in the field of pure or applied science or a related field. For more information, please consult the Tax Exemption for Foreign University Professors guide.

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Lyse Jean-Baptiste  
Officer, Academic Staff  
[officer.as@concordia.ca](mailto:officer.as@concordia.ca)

The information contained in this document is intended to provide guidelines and is subject to change without notice.

## **Guidelines for Tax Exemption For Foreign University Professors and Returning Canadians/permanent residents**

### **Introduction**

A foreign professor who is hired as a faculty member by a Québec university may, if deemed eligible by Revenu Québec, benefit from **only one provincial income tax exemption** on their salary which may be renewed four times for a maximum exemption period of five years according to the guidelines and rates established by the Quebec Government.

One of the conditions to be met by professors to benefit from this tax exemption is the “Certificate of Admissibility” issued by the Ministère de l'Éducation et de l'Enseignement supérieur (MEES). These guidelines are meant to assist one in obtaining such a certificate.

### **Objective**

The objective of this Québec Government tax exemption is to increase the ability for Québec universities to attract and recruit faculty members who come from outside Canada/Québec, in areas of expertise where there is difficulty recruiting due to the lack of specialists or to outside international competition. The areas of expertise currently benefiting from this measure are the Sciences and Engineering, Health Sciences and Information and Communications Technologies.

### **Role of the Ministère de l'Éducation et de l'Enseignement supérieur (MEES)**

The role of MEES is limited to the issuing of the certificate of admissibility, in attesting that the individual making the request is indeed a faculty member who has met all the relevant competences and is working in an area of expertise targeted by the tax exemption.

The certificate is a necessary condition to receiving the tax exemption from the Ministère du Revenu du Québec. However only the Ministère du Revenu du Québec is authorized to confirm the eligibility of an individual for the tax exemption and determine his or her status of non-residence. “Foreign” status is determined as being a non-resident of Québec or Canada as indicated by the Québec Taxation Law.

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

## **Tax Exemption**

The tax exemption certificate issued by the MEES must be renewed each year, and may be granted for a maximum period of five consecutive years starting from the date of hire of the faculty member and on the condition that the professor remains with the University during this entire period.

This exemption applies solely to Québec income tax and is applicable only to the salary portion paid by the University to the faculty member. The tax exemption may be claimed by the professor when filing their annual income tax claim or may be deducted at source by the University. You will need to inform the Academic Staff Officer of your preference. Kindly contact Lyse Jean-Baptiste at [officer.as@concordia.ca](mailto:officer.as@concordia.ca)

## **Conditions of Admissibility**

To be admissible, the professor must satisfy the following conditions:

1. Hired as a faculty member in a Québec University after 30 June 2000 with a contract of Employment signed after this date (see MEES guide for more information).
2. Have non-residence status in Canada.
3. Was not resident in Canada immediately before taking up, for the first time, employment that entitled him or her to a five-year tax exemption, or immediately before entering into contract with the University<sup>1</sup>. If the employee spent more than 182 days in Québec before taking up his or her employment duties, please see below note.
4. Must work exclusively in the specific designated fields (see MEES guide for more information).
5. Must have already obtained a Ph.D. or an equivalency recognized by a Québec university.

**A Canadian citizen or Permanent Resident** may be eligible for this exemption provided they had non-resident status at the time of signature on their employment contract. A determination of residency can only be made after all the factors have been considered. Each case is different and has to be reviewed in its entirety to get an accurate picture. For information on non-resident status or on obtaining a tax exemption from [Revenu Québec](#), contact the ministry at 1-800-267-6299. You may also get additional information on residency status through [Canada Revenue Agency](#) website or by completing requesting [Form NR74, Determination of Residency Status \(entering Canada\)](#) to request an opinion from [International Tax Services Office](#).

The Certificate of Admissibility will be issued in the name of the professor and sent to the University. The Academic Staff Officer will forward the original certificate to the professor and a copy will be given to payroll. Upon receipt of the Certificate of Admissibility, payroll may deduct the eligible amount of the individual's income tax at source. Questions concerning the pay cheque and provincial tax halts should be directed to payroll.

**Note:** The MEES certificate confirms your admissibility to the Provincial tax exemption. However, it is your responsibility to confirm with Revenu Quebec that no personal condition would disqualify you for the tax holiday.

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<sup>1</sup>Revenu Québec Guide for Employer Source Deductions and Contributions, p.89

### **Request for Certificate of Admissibility**

The request for a Certificate of Admissibility must be submitted to Lyse Jean-Baptiste, Academic Staff Officer, Office of the Provost and Vice-President, Academic no later than February 1, in the same year of the initial appointment in order to meet the MEES' deadline.

All requests will be processed and sent to the MEES by the Academic Staff Officer. The following information must accompany these requests:

- Complete Tax Exemption form entitled "Application for an Eligibility Certificate" (please send in word format)
- a copy of the Concordia appointment contract
- a copy of the doctoral degree (Ph.D.) or an 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 summary of doctoral thesis in FRENCH. You can submit a request to [Concordia Translation Services](#)
- a description of your position and functions
- a copy of an updated Curriculum Vitae
- a copy of the Work Permit provided by Immigration Canada, if foreign professors
- a copy of document demonstrating your non-resident status (abroad work permit or other documentations), if returning Canadians/permanent residents

### **Applications for renewals of MEES certificate**

Certificates may be renewed up to four times for a maximum duration of five years. The certificate of eligibility must be **renewed annually**. The Academic Staff Officer will submit the application to MEES. Finally, the MEES transmits the electronic renewal certificates to the university by the beginning of April of each year.

## Frequently asked questions

### What is the Tax Exemption for University Professors?

A foreign individual appointed to a professorial position in a Quebec university may be entitled to a provincial tax exemption from the Government of Quebec, provided that the eligibility criteria set out by the Government are met.

### Can the MEES exemption apply to Federal tax?

This exemption applies solely to Québec income tax and is applicable only to the salary portion paid by the Québec University to the individual. The tax exemption may be claimed by the individual when filing their annual income tax claim or may be deducted at source by the university.

### Who is Eligible?

You must be a newly hired “foreign” faculty member whose previous employment was in a foreign country, and not within Canada.

A Canadian citizen or Permanent Resident may be eligible for this exemption provided they had non-resident status at the time of signature on their employment contract. If you are unsure of your non-resident status, please contact the [Ministère du Revenu du Québec](#), at 1-800-267-6299 to validate your residency status. You may also contact the [International Tax Services Office](#) for an opinion by [Form NR74, Determination of Residency Status \(entering Canada\)](#). You should allow for 3 to 6 weeks for the request to be processed.

### How to Obtain a Certificate of Eligibility from the MEES?

Contact [Lyse Jean-Baptiste](#), Academic Staff Officer

### When does the 5 year eligibility start?

The tax exemption is valid for a maximum period of five consecutive years starting from the date of hire of the individual and on the condition that the person remains with the Québec University during this entire period.

### Is the period based on calendar year?

The Eligibility Certificate starts from the date of hire. For example, a professor with a hire date of August 1, 2021:

Year	Start date	End date
0.5	August 1, 2021	December 31, 2021
1.5	January 1, 2022	December 31, 2022
2.5	January 1, 2023	December 31, 2023
3.5	January 1, 2024	December 31, 2024
4.5	January 1, 2025	December 31, 2025
5.0	January 1, 2026	July 31, 2026

### **What are the tax exemption Rates?**

Since April 1, 2004, the tax exemption has been administered on a percentage sliding scale:

- 100%, if the professor is in the first two years of his or her five-year exemption period;
- 75% if the professor is in the third year of his or her five-year exemption period;
- 50% if the professor is in the fourth year of his or her five-year exemption period;
- 25% if the professor is in the fifth year of his or her five-year exemption period;

This averages to 70% per year. As a rule, the tax exemption period begins on the date on which the employee takes up employment duties. Consequently, different rates may apply to an employee's gross remuneration for the same taxation year.<sup>2</sup>

The faculty member must contact Revenu Québec with questions regarding their yearly income tax.

### **What is the Concordia University Deadline?**

The application must be submitted no later than February 1st in the year following the initial appointment in order to meet the MEES's deadline.

Example for hire date of August 1, 2021:

Professor must submit request by February 1, 2022 to be admissible for tax exemption from August 1, 2021 to December 31, 2021.

### **What happens if I Miss the Deadline?**

The Certificate of Eligibility is not retroactive. If the request is submitted after the deadline, the professor will lose the year of tax exemption. However, the professor may be eligible from the beginning of the taxation year in which his or her request was submitted until the expiry of the five-year period from the date he or she began work.

Example for hire date of August 1, 2021:

Professor omitted to submit request by February 1, 2022 in order to be admissible for tax exemption from August 1, 2021 to December 31, 2021. He or she will unfortunately not be eligible for that period. However, he or she may be eligible for the 2022 taxation year as long as they submit request by February 1, 2023.

### **What happens between the months of February and however long it takes for the renewal request to be processed?**

If you apply by the deadline, the certificate issued will be effective from the beginning of the taxation year in which the request was submitted.

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<sup>2</sup> Revenu Québec Guide for Employer Source Deductions and Contributions, p.91

**What is the MEES Response Time for the First Application?**

Candidates should anticipate a minimum of 3 months response time by the MEES upon receipt of the professor's application.

**What is the MEES Response Time for the Renewals?**

The MEES usually sends the renewal certificates at the beginning of April of each year for the previous fiscal year.

**What are the University Procedures upon Receipt of the Candidate's Certificate?** On receipt of your certificate, the Academic Staff Officer sends a copy to you and to the Payroll Department. This authorizes Payroll to stop making provincial tax deductions.

**Do I get refunded for Eligible Provincial Tax Withheld While Awaiting the Certificate?**

Payroll does not have the possibility of retroactivity. Any taxes withheld for a period covered by the Eligibility Certificate should be addressed when filling your personal Quebec income tax return.

## **Job Description and List of Duties**

The duties and responsibilities fall into three categories (1) research and scholarship, (2) teaching, and (3) service to the University and the Community.

### **(1) Research and Scholarship**

- Research and scholarly work within the faculty member's field of expertise
- Dissemination of research work through respected publications, presentation of scholarly papers at conferences, workshops, and seminars, and other appropriate means
- Seeking of external research funding as appropriate to the discipline and the member's research profile
- Thesis and other student research supervision

The primary objectives of such research shall be to increase knowledge and understanding and to further the faculty member's teaching and scholarly competence

### **(2) Teaching**

- Preparation, organization and presentation of course materials for credit courses and availability to students outside of class hours
- Coordinating courses according to the department's requirements
- Curriculum development and preparation of course material for student use
- Direction and evaluation of student progress in courses and practical work (including marking and timely submission of grades)

### **(3) Service to the University and the Community**

- Participation on University-wide bodies
- Administrative work
- Committee membership at the faculty and department level
- Taking an active part in scientific, educational, and professional bodies



# Tax Exemption for Foreign University Professors

## List of eligible fields (**Fonds de recherche du Québec – Society and Culture**)

Research Program	Field of research	Sub-field of research
<b>Economy, Employment and Markets</b> (only the elements relating to finance) (FRQ-SC)	<b>Economic Phenomena on an Individual or Organizational Level</b>	Resource Allocation
		Household Behavior
		Dynamics of Supply and Demand
		Savings
		General Stability and Welfare
		Production Factors Market
		Shortage
		Revenue Distribution
		Market Structures
		Economic Flows and Systems
		Cost and Production Theory
<b>Economy, Employment and Markets</b> (only the elements relating to finance) (FRQ-SC)	<b>Economic Phenomena on a National or International Level</b>	Unemployment
		Elements of Demand
		National Accounts
		Open Economy and Globalization
		Public Finances and Taxation
		Inflation
		Financial Tools
		Monetary Market and Interest Rate
		International Capital and Products Markets
		National Capital and Products Markets
		Supply: Labour Market, Salaries and Production
		Economic Policies
		Monetary and Budgetary Policies
		International Monetary Systems
		Employment and Technology

List of eligible fields (Fonds de recherche du Québec – **Society and Culture**)

Research program	Field of research	Sub-field of research		
<b>Economy, Employment and Markets</b> (only the elements relating to finance) (FRQ-SC)	<b>State of the Economy, Markets and Prospectives</b>	Insurance		
		Competitiveness and Competition		
		Contracts		
		Economic Growth and Cycles		
		Financial Assets Evaluation		
		Investments		
		Stock Market		
		Real Estate Market		
		Economic Change		
		Industrial Organization and Sector Analysis		
		Economic Forecasting		
		Productivity		
		Derivatives		
		R&D and Innovation		
		Regulation		
<b>Economy, Employment and Markets</b> (only the elements relating to finance) (FRQ-SC)	<b>Economic Analysis Methods</b>	Econometrics		
		Experimental Finance and Economics		
		Model Building		
		<b>Economy, Employment and Markets</b> (only the elements relating to finance) (FRQ-SC)	<b>Theories and Philosophies</b>	Economic Ideas and Theories
				Production and Marketing Philosophies
				Development Policies
				Economic Systems
		<b>Organizational Management</b> (only the elements relating to finance) (FRQ-SC)	<b>Management</b>	
				Communications and Public Relations
Entrepreneurship				
Evaluation, Analysis and Project Management				
Management in Different Sectors				
Change Management (Structural, Technological and Cultural)				
Crisis Management				
Leadership				
Political and Administrative Organization				

List of eligible fields (Fonds de recherche du Québec – **Society and Culture**)

Research program	Field of research	Sub-field of research
<b>Organizational Management</b> (only the elements relating to finance) (FRQ-SC)	<b>Technologies</b>	Digital Commerce
		Social, Economic and Political Impact of Innovation
		Technological Innovations
		Logistics
		Employment and New Technologies
		Production and Process Optimization
		Information Systems
	<b>Finance and Accounting</b>	Taxation
		Risk Management
		Impact of Laws, Standards and Regulations
		Control Mechanisms and Performance Measurement
		Financial Planning
	<b>Marketing</b>	Marketing and Distribution
		Market Analysis
		Promotion, Advertising and Costs
		Sales and Marketing
	<b>Labour Relations</b>	Working Conditions
		Collective Labour Agreement
		Labour Standards and Laws
		Public Policies
		Labour Conflicts and Relations
		Remuneration
		Occupational Health and Safety
	<b>Business Categories</b>	Unionization
		Cooperatives
		Public Corporations
		Private Sector Corporations
		Multinational Corporations
Small and Medium Enterprises		
Consortiums		

List of eligible fields (Fonds de recherche du Québec – Society and Culture)

Research program	Field of research	Sub-field of research
<b>Media, Communications and Broadcasting</b> (only the elements relating to information and communications technologies [ICTs]) (FRQ-SC)	<b>Archives Storage and Restoration</b>	Collections, Acquisitions and Cataloguing
		Conservation and restoration
		Archival Policies
	<b>Media Content and Impact</b>	Attitude Changes of Individuals
		Popular Cultures Produced and Broadcast by Medias
		Development of Ideologies
		Media Influence on Behaviour
		Public Opinion
		Stereotypes
		Persuasion Strategies
		Structures, Strategies and Impact of Cultural Industries
	<b>Ethics, Law and Responsibilities</b>	Media Merger
		Right and Access to Information
		Law and Cyberspace Security
		Copyright
		Media Ethics
		Freedom of the Press
		Media and Democratization
		Civil and Social Responsibilities of the Media
	<b>Communication Types and Contexts</b>	Communication Contexts
		Interpersonal Communications
		Organizational and Interorganizational Communications
		Public Communications
		Audiovisual, Visual, Audio and Written Communications
		Gestural and Verbal Communication
	<b>Media and Society</b>	Audiences and Mass Media
Information Control and Censorship		
Impact of New Information Technologies		
Media and State-Citizen Relations		
Means of Appropriation of Communication Media		
Communication Policies: Regulation and Deregulation		
Types of Media (Radio, Television, Print, etc.)		

List of eligible fields (**Fonds de recherche du Québec – Health Sciences**)

Research rogram	Field of research	Sub-field of research
FRQ - Health and Science	<b>Musculoskeletal Health and Arthritis</b>	Locomotor Activity/Movement Disorders
		Oro-Dental Disorders
		Skin Disorders
		Arthritis\Osteoarthritis
		Joints (Articulations)
		Musculoskeletal Deformations
		Oro-Facial Pain
		Fibrosis
		Structural Tissues Engineering/Biomaterials
		Musculoskeletal Lesions and Repair
		Connective Tissue Diseases
		Bone Diseases
		Muscular Diseases
		Dental Materials
		Orthoses and Prostheses
		Osteoporosis
		Skin
		Dental Health
		Scoliosis
		Rehabilitation Care and Services
		Muscles
		Tendons and Ligaments
		Connective Tissue
Bone Tissue		
Trauma and Injuries		
FRQ - Health and Science	<b>Cancer</b>	Apoptosis and Cancers
		Skin Cancer
		Prostate Cancer
		Head and Neck Cancers
		Cancers of the Digestive System
		Cancers of the Musculoskeletal System
		Cancers of the Reproductive System
		Cancers of the Urinary System
		Lung Cancer
		Leukemia
		Breast Cancers
		Cancer Genetics
		Hormone Dependent Cancers
		Carcinogenesis
		Chemotherapy
		Social Determinants of Cancer
		Cancer Diagnosis and Detection

List of eligible fields (Fonds de recherche du Québec – Health Sciences)

Research rogram	Field of research	Sub-field of research
FRQ - Health and Science	<b>Cancer</b>	Cellular Differentiation
		Cellular Division
		Environment and Cancer
		Growth Factors
		Suppressor Gene
		Hereditary Cancers
		Host-Tumour Interaction
		Lymphoma
		Nutrition and Cancer
		Oncogenes
		Radiotherapy
		Cell Signaling and Cancer
		Stress and Cancer
		Smoking and Cancer
		Cell Therapy for Cancer
		Gene Therapy for Cancer
		Cerebral Tumours
		Retinal and Ocular Neoplasms
Vaccines and Cancer		
FRQ - Health and Science	<b>Human Genetics</b>	Genetic Mapping
		Chromosomes: Structure/Organization
		Genetic Screening of Diseases
		Genomic Damage and Repair
		Gene Regulation and Expression
		Genes
		Susceptibility Genes
		Applied Genetics
		Complex Trait Genetics
		Developmental Genetics
		Genetics and Ethics
		Genetics and Heredity
		Evolutionary Genetics
		Molecular Genetics
		Population Genetics
		Genomes
		Genomics
		Gene-Environment Interactions
		Genetic Diseases
		Genetic Markers
DNA and RNA Chips		
Transgenic Model		

List of eligible fields (Fonds de recherche du Québec – Health Sciences)

Research rogram	Field of research	Sub-field of research
FRQ - Health and Science	Human Genetics	Mutation (Process)
		Phenotypes
		Polymorphism
		Proteins
		Proteomics
		Telomeres
		Gene Therapy
FRQ - Health and Science	Infection and Immunity	Allergies
		Antibiotics and Resistance
		Antibodies
		Antigens
		Antivirals
		Bacteria
		Burns and Infections
		Septic Shock
		Cellular Defense
		Social Determinants of Infectious and Immune-Mediated Diseases
		Vaccine Development
		Host Genetics
		Hepatitis
		Immunodeficiencies
		Immunotherapy
		Bacterial Infections
		Fungal Infections
		Parasitic Infections
		Viral Infections
		Leukocytes
		Yeasts
		Autoimmune Diseases
		Diseases of the Immune System
		Infectious Diseases
		Sexually Transmitted Diseases
		Tropical Diseases
		Immune Mediators: Cytokines and Chemokines
		Parasites
		Platelets
		Global Health and Emerging Diseases
AIDS-HIV		

List of eligible fields (Fonds de recherche du Québec – Health Sciences)

Research rogram	Field of research	Sub-field of research
FRQ - Health and Science	<b>Infection and Immunity</b>	Cell Signalling and Infectious and Immune Diseases
		Blood Substitutes
		Immune System
		Cell Therapy for Infectious and Immune Diseases
		Gene Therapy for Infectious and Immune Diseases
		Transplantation and Graft Rejection
		Tuberculosis
		Vaccination
		Viruses
	<b>Neurosciences, Mental Health and Addiction</b>	Cerebrovascular Accident
		Language Acquisition and Development
		Neuronal and Synaptic Activity
		Convulsive Disorders – Epilepsy
		Alcoholism
		Anxiety
		Apoptosis
		Learning and Memory
		Ataxia
		Autism
		Huntington's Chorea
		Chronobiology
		Cognition
		Neuronal Communication and Neurotransmission
		Dementia
		Depression
		Nervous System Development
		Pain
		Growth Factors
		Executive Functions
		Genetics of Neurological and Psychiatric Diseases
		Neuronal Transplantation and Stem Cells
		Hemiplegia and Paraplegia
Alzheimer's Disease		
Parkinson's Disease		
Spinal Cord Diseases		
Eye and Visual System Diseases		



List of eligible fields (Fonds de recherche du Québec – Health Sciences)

Research rogram	Field of research	Sub-field of research
FRQ - Health and Science	Neurosciences, Mental Health and Addiction	Peripheral Nervous System Diseases
		Central Nervous System Inflammatory Diseases
		Neurodegenerative Diseases
		Neuroendocrine Diseases
		Neuroimmunological Diseases
		Neurological Diseases
		Neuromuscular Diseases
		Central Nervous System Organic Diseases
		Brain Metabolism
		Migraine
		Neuronal Modeling
		Motivation and Emotions
		Neurogenesis and Gliogenesis
		Neurotoxicity
		Plasticity/Neuronal Regeneration
		Social and Cultural Psychiatry
		Receptors and Carriers
		Mental Health and Society
		Schizophrenia
		Multiple Sclerosis
		Cell Signaling
		Somatization and Functional Somatic Syndromes
		Sleep and Sleep Disorders
		Stress
		Suicide
		Auditory System
		Gustatory System
		Motor System
		Autonomic Nervous System
		Olfactory System
		Somatosensory System
		Visual System
		Smoking
		Gene Therapy
		Drug Abuse
		Cranio-Encephalic and Spinal Cord Trauma
		Mood Disorders
		Character Disorders

List of eligible fields (Fonds de recherche du Québec – Health Sciences)

Research rogram	Field of research	Sub-field of research
FRQ - Health and Science	<b>Neurosciences, Mental Health and Addiction</b>	Communication Disorders
		Eating Disorders
		Hearing Disorders
		Vestibular System Disorders
	<b>Nutrition and Metabolism</b>	Digestive System
		Appetite
		Nutritional Requirements
		Feeding Behavior
		Endocrine Disorders
		Metabolic Disorders
		Nutritional Disorders
		Social Determinants of Dietary and Metabolic Disorders
		Development of Drug Delivery Systems
		Diabetes
		Poisoning
		Liver
		Glucotoxicity
		Hormones and Growth Factors
		Hyperthermia and Hypothermia
		Renal Insufficiency/Failure and Malabsorption
		Intestinal Malabsorption and Cholestatic Syndromes
		Crohn's Disease
		Hepatic Diseases
		Lipid Disorders
		Metabolic Diseases
		Renal Diseases
		Metabolism
		Toxin and Toxicant Metabolism
		Drug Metabolism
		Energy Metabolism
		Nutrients
		Nutrition
		Obesity
		Pancreas
		Gastrointestinal Pathologies
Urogenital Pathologies		
Digestion		

List of eligible fields (Fonds de recherche du Québec – Health Sciences)

Research rogram	Field of research	Sub-field of research
FRQ - Health and Science	Nutrition and Metabolism	Nutriceuticals and Functional Foods
		Hormonal Regulation
		Endocrine System
		Urogenital System
		Renal System
		Toxicology
	Circulatory and Respiratory Health	Anemia
		Aneurism
		Angiogenesis
		Respiratory System
		Peripheral Arteriopathy
		Arrhythmia
		Asthma
		Atherosclerosis
		Congenital Cardiopathies
		Stem Cells and Organogenesis
		Blood Flow and Transfusions
		Social Determinants of Cardiovascular Diseases
		Social Determinants of Respiratory Diseases
		Endocarditis
		Environmental and Respiratory Diseases
		Cardiac Fibrosis
		Cystic Fibrosis
		Pulmonary Fibrosis
		Hypertension (Arterial and Cardiac)
		Pulmonary Hypertension
		Cardiac Hypertrophy
		Heart Failure
		Coronary Heart Diseases
		Chronic Obstructive Pulmonary Diseases
		Cardiovascular Diseases
		Inflammatory Respiratory Diseases
		Occupational Lung Diseases
		Phlebitis
		Pneumopathies
		Prostheses and Vascular Substitutes
		Cell Signalling
Cardiovascular System		

List of eligible fields (Fonds de recherche du Québec – Health Sciences)

Research rogram	Field of research	Sub-field of research
FRQ - Health and Science	<b>Circulatory and Respiratory Health</b>	Cell Therapy
		Thrombosis and Embolism
		Heart Transplantation
		Lung Transplantation
		Heart Valve/Valvular Diseases
	<b>Child, Youth and Maternal Health</b>	Child Abuse and Negligence
		Eating Disorders Among Youth
		Breastfeeding and Infant Nutrition
		Congenital Anomalies
		Intrauterine Developmental Abnormalities
		Autism
		Prenatal and Neonatal Screening
		Postpartum Depression
		Social Determinants of Child and Youth Development
		Cognitive Development in Children
		Infant/Child Development
		Embryonic Development
		Cystic Fibrosis
		Gestation/Parturition
		Drugs and Pregnancy/Breastfeeding
		Cerebral Palsy
		Newborn Diseases
		Newborn Respiratory Diseases
		Perinatal Period
		Preeclampsia
		Prematurity
		Growth Retardation
		Mental Retardation
		Mental Health and Psychopathology in Children and Youth
		Sudden Infant Death Syndrome
		Prenatal and Perinatal Trauma
		Behavioral Disorders in Children and Adolescents
		Learning Disorders in Children
		Attention Deficit and Hyperactivity Disorder
		Speech and Language Development Disorders
		Childhood Vaccination

List of eligible fields (Fonds de recherche du Québec – Health Sciences)

Research rogram	Field of research	Sub-field of research
FRQ - Health and Science	Population health	Culture and Health
		Social Determinants of Health
		Health and Legislation
		Human and Social Ecology
		Ethics and Health
		Family and Care Givers
		Lifestyle Determinants and Health
		Pharmacoeconomics
		Pharmacoepidemiology
		Preventive Health Care
		Health Promotion
		Community Health/Public Health
		Aboriginal Health
		Environmental Health
		Occupational Health and Safety
Paramedical Sciences		
FRQ - Health and Science	Gender and Health	Andropause
		Birth Control
		Menstrual Cycle and Associated Problems
		Sexual Dysfunctions
		Endometriosis
		Gender Epidemiology
		Hormone Replacement Therapy
		Female Infertility
		Male Infertility
		Sexually Transmitted Diseases
		Reproductive Biology and Dysfunctions
		Menopause
		Prostate
		Endocrine Regulation
		Steroids
Fertility Technologies		
Female Urogenital System Disorders		
Male Urogenital System Disorders		

List of eligible fields (Fonds de recherche du Québec – Health Sciences)

Research rogram	Field of research	Sub-field of research
FRQ - Health and Science	<b>Health Services</b>	Emergency Medicine
		Health Care Organization
		Health Policies
		Professional Practices
		Hotline Services
		Health Services
		Home Care Services
		Long-Term Care Services
		Hospital Care Services
		Nursing
		Intensive Care
		Palliative Care
		Health Information Systems
		Diagnostic Techniques
		Health Care Technologies
Telemedicine		
FRQ - Health and Science	<b>Aging</b>	Age and Risk Factors
		Social Aspects of Aging
		Cerebral Atrophy
		Cellular Degeneration
		Genetics of Aging
		Chronic Diseases in Elderly
		Neurodegenerative Diseases
		Cognitive Neuropsychology of Aging
		Nutrition and Aging
		Loss of Independence
		Drug Administration and Drug Interactions
		Aging Process
		Quality of Life and Aging
		Intergenerational Relations
		Cellular Aging

List of eligible fields (**Fonds de recherche du Québec – Natural Sciences and Engineering**)

Research rogram	Field of research	Sub-field of research
Energy (FRQ-NT)	Energy Production	Biomass (Energy)
		Fossil Fuels
		Solar and Wind Energy
		Hydroelectricity (Energy)
		Nuclear and Fusion
	Energy Transformation and Energy Use	Energy Networks and Distribution
		Energy Conservation
		Electrochemical and Fuel Cells
		Economic Planning (Energy)
		Energy Storage
	Power Transmission	Hydrogen Technologies
Electric Lines		
Pipelines		
Environment (FRQ-NT)	Water	Oil or Gas Tankers
		Drinking Water
		Fresh Water
		Groundwater and Water Tables
		Wastewater
		Ice and Snow
		Water/Continent Interfaces
		Marine Environment
		Coastal Sedimentation
	Air	Atmosphere (Including Chemical Aspects)
		Climate Change and Impact
		Atmospheric Disturbances (Lightning, Rain, etc.)
		Atmospheric Pollutants
		Wave Pollution (Noise, Microwaves, Electromagnetic Fields)
		Prediction and Climatic Modeling
	Land and Soil	Surveying and Land Management
		Industrial and Urban Contamination of Land
		Mining and Petroleum Contamination
		Geomatics
		Geological and Geomorphological Processes
		Natural Risks
Soil and Sediments		

List of eligible fields (Fonds de recherche du Québec – Natural Sciences and Engineering)

Research rogram	Field of research	Sub-field of research
Environment (FRQ-NT)	Pollutants	Chemical Pollutants
		Flammable or Explosive Products
		Radioactive Substances
		Toxins and Other Biological Substances
	Ecology and Quality of the Environment	Protected Areas
		Biodiversity and Biocomplexity
		Biogeography
		Bioremediation
		Ecosystem (Aquatic and Terrestrial)
		Vulnerable and Threatened Species
		Landscape and Restoration
	Protection and Management	Ecological and Ecophysiological Processes
		Natural Risk Control
		Soil Decontamination
		Clean Technologies
Liquid and Gaseous Waste Treatment		
Manufacturing and Construction (FRQ-NT)	Manufacturing Processes	Urban, Industrial and Agricultural Wastewater Treatment
		Recycling and Processing of Solid Waste
		Quality Control
		Material Degradation
		Industrial Design
		Human Factors in Manufacturing
		Manufacturing Impacts
		Industrial Logistic
		Prefeasibility Studies and Pilot Tests
		Preparation and Transformation
		Product Testing and Properties
		Prototyping
		Robotics and Automation
		Health and Safety



List of eligible fields (Fonds de recherche du Québec – Natural Sciences and Engineering)

Research rogram	Field of research	Sub-field of research
Manufacturing and Construction (FRQ-NT)	Industrial Processes	Bioprocesses and Biomedical Systems
		Heating and Refrigeration
		Wrapping and Recycling
		Milling
		Chemical Processes
		Mechanical and Physical Processes
		Reticulation and Hardening
		Drying and Lyophilization
		Thermodynamics
		Heat Transfer
		Mass Transfer
		Machining and Assembling
		Conception
	Material Design	
	Equipments	
	Instruments	
	Machinery	
	Civil Engineering Works	Construction Technologies
		Dams
		Buildings
		Oil Rigs
Bridges		
Degradation and Aging of Civil Engineering Works		
Dynamic Phenomena of Civil Engineering Works		
Structural Resistance		
Resistance to Seismic Activity		
Materials (FRQ-NT)	Basic Materials	Concrete and Cement
		Wood
		Ceramics and Glass
		Organic or Synthetic Materials
		Metals and Alloys
		Stones and Silicates
		Textiles, Fabrics and Leather

List of eligible fields (Fonds de recherche du Québec – Natural Sciences and Engineering)

Research rogram	Field of research	Sub-field of research
Materials (FRQ-NT)	Functional and Intelligent Materials	Shape Memory Alloy
		Biomaterials
		Composites
		Films, Membranes and Multiphase Polymers
		Gels and Foams
		Plastic Transformation
		Polymers
		Coatings
	Nanotechnologies	Nanomaterials
		Nanoparticles
		Nanosystems
		Supramolecules and Autoassembling
Interactions of Nature and Matter (FRQ-NT)	Particles and Radiance	Electrons and Neutrons
		Light-Matter Interactions
		Elementary Particles
		Plasmas
	Atoms and Molecules	Combinatorial Chemistry
		Inorganic and Organometallic Compounds
		Macromolecules
		Metals and Nonmetals
		Organic Molecules and Biomolecules
		Quantum Phenomena
		Chemical Synthesis and Catalysis
	States of Matter	Low Temperatures and High Temperatures
		Gas and Critical State
		Gravitation
		Liquids and Solutions
		Membranes
		Semiconductors
		Solids
		Superfluids
		Superconductors
		Surfaces, Interfaces and Thin Layers
Colloidal and Autoassembled Systems		
Phase Transitions		

List of eligible fields (Fonds de recherche du Québec – Natural Sciences and Engineering)

Research rogram	Field of research	Sub-field of research
Interactions of Nature and Matter (FRQ-NT)	Earth	
		Geodynamics
		Geotechnics
		Earth Structure and Composition Transformation and Evolution of the Earth’s Surface
	Planets and Universe	Galactic and Cosmic Systems
		Stellar Systems
		Structure of the Universe
		Solar and Planetary Systems
Living Organisms (Animal, Monera, Plants, Protist) (FRQ-NT)	Subcellular	Nucleic Acids
		Enzymes and Proteins
		Bioactive Molecules
	Cellular	Cell
		Chromosomes
		Genes
	Microbiology	Microorganisms
		Immune Reaction
		Protozoan
		Viruses (Living Organisms)
	Genomics and Proteomics	Bioinformatics
		Biotechnologies
		Genotype and Phenotype
		Biological and Biochemical Mechanisms
		Functional and Structural Proteomics
		Biomedical Technologies
	Organizational and Biological Functions	Biological Behaviors
		Evolution and Phylogenesis
		Glands and Tissues
		Metabolism (Living Organisms)
Environments and Habitats		
Morphology		
Pathology		
Physiology		
Reproduction and Growth		
Taxonomy and Systematics		

List of eligible fields (Fonds de recherche du Québec – Natural Sciences and Engineering)

Research rogram	Field of research	Sub-field of research
Living Organisms (Human Beings) (FRQ-NT)		
	Psychology - Biological Aspects	Learning and Memory
		Cognition and Language
		Sensorimotor Integration
		Motivation, Emotions and Rewards
		Sensations and Perceptions
	Sleep, Arousal and Chronobiological Modulation	
Natural Resources (FRQ-NT)	Agriculture	Agricultural Machinery and Technologies
		Nutrition
		Parasites and Diseases (Animals and Vegetal)
		Finfish Aquaculture
		Livestock Farming
		Farming and Insect Control
		Crop Production
		Processed Agri-Food Products
		Animal Reproduction
		Plant Reproduction
	Plants and Forests	Other Types of Wood Processing
		Pulp and Paper
		Crop Production Other Than Forest Products
		Sylviculture
		Forestry Technologies and Equipment
	Mines	Mine Exploration
		Mineral Extraction
		Mine Exploration Technologies
		Mineral Processing
	Oceans and Inland Waters	Aquaculture
Other Marine and Lacustrine Resources		
Hydrological Cycles and Reservoirs		
Hydrography		
Fishery Resources		
Abstract Structures (FRQ-NT)	Theoretical Computer Science	
		Complexity
		Programming Language
		Mathematics of Computing
		Logic Programming
		Calculation Theory

List of eligible fields (Fonds de recherche du Québec – Natural Sciences and Engineering)

Research rogram	Field of research	Sub-field of research
Abstract Structures (FRQ-NT)	Mathematics	Algebra
		Functional Analysis
		Global and Non-Linear Analysis
		Asymptotic and Classical Applied Analysis
		Combinatorial
		Numbers Theory
		Differential Equation
		Geometry
		Logic
		Discrete Mathematics
	Topology	
	Statistics and Probabilities	Data Mining
		Actuarial Studies
		Parametric and Non-Parametric Inference
		Meta-Analysis
Stochastic Processes		
Computer Science and Statistics		
Theoretical Statistics		
Probability Theory		
Computer Science and Mathematical Tools	Mathematical Analysis	
	Numerical Analysis	
	Software (Tools)	
	Modelization and Simulation	
	Optimization, Control and Operations Research	
Theoretical Approach		
Techniques, Measurements and Systems (FRQ-NT)	Characterization Tools	Surface Characterization
		Chemical Compositions
		Degradation
		Molecular Sizes and Shapes
		Imagery
		Shaping
		Rheology Properties
		Thermodynamic Properties
		Recycling
		Structure and Macroscopic Characterization
		Molecular Structure and Sizing
		Molecular Transportation

List of eligible fields (Fonds de recherche du Québec – Natural Sciences and Engineering)

Research rogram	Field of research	Sub-field of research
Techniques, Measurements and Systems (FRQ-NT)	Wave Phenomena	Acoustics
		Noise and Vibration
		Optical Components, Optical Fibres
		Lasers
		Microwaves and Hyperfrequencies
		Optics and Photonics
		X-Rays
		Telemetry (Remote Sensing, Radar)
		Vision
	Electric and Electronic Systems	Servo-Control
		Integrated Circuits
		Electricity Conversion and Distribution
		Industrial and Power Electronics
		Mechatronics
		Micro and Nanoelectronics
		Electrical Networks
		Control System
		Electrochemical Systems
	Mechanical Systems	Stress Analysis
		Hydraulics
		Fluid Mechanics
		Solid Mechanics
		Continuum Mechanics
		Plasticity and Creep
		Propulsion
		Multiphase Systems
		Turbulence
	Vibrations	
	Transportation Systems	Transportation Equipment
		Merchandise Transportation
Aerial Systems and Airports		
Railways		
Roadways		
Space Techniques		
Seaways and Bridges		

List of eligible fields (Fonds de recherche du Québec – Natural Sciences and Engineering)

Research rogram	Field of research	Sub-field of research
Communication and Transformation Technologie (FRQ-NT)		
	<b>Communication</b>	Personal Communications Communication Materials Telecommunication Networks Telecommunication Systems Printing Systems Teleinformatics Transmission and Processing of Numerical Signals
	<b>Information</b>	Algorithms Network Analysis (Information) Computer Architecture Computer Database Software Development Computer Hardware Computer Systems Distributed and Simultaneous Processing
	<b>Artificial Intelligence</b>	Virtual Reality Recognition of Speech Shape recognition and Computer Graphics Expert Systems Neuronal Systems